

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE SOUTHERN DISTRICT OF NEW YORK**

In re:

CELSIUS NETWORK, LLC *et al.*,¹

Debtors.

)
) Chapter 11
)
) Case No. 22-10964 (MG)
)
) (Jointly Administered)
)

**THIRD MONTHLY FEE STATEMENT OF SERVICES RENDERED
AND EXPENSES INCURRED BY ALVAREZ & MARSAL NORTH
AMERICA, LLC AS FINANCIAL ADVISORS TO DEBTORS, FOR
COMPENSATION AND REIMBURSEMENT OF EXPENSES FOR THE
PERIOD FROM OCTOBER 1, 2022 THROUGH OCTOBER 31, 2022**

Name of Applicant:

Alvarez & Marsal North America, LLC

Authorized to Provide Professional
Services to:

Debtors

Date of Retention:

Effective as of the Petition Date

Period for which compensation and
reimbursement is sought:

October 1, 2022 through October 31, 2022

Amount of Compensation sought as
actual, reasonable and necessary:

\$1,634,245.00

Amount of Expense Reimbursement
sought as actual, reasonable and
necessary:

\$7,411.25

This is a(n):

☒ Monthly ☐ Interim ☐ Final application

This is the THIRD monthly fee statement filed in this case.

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor's federal tax identification number, are: Celsius Network LLC (2148); Celsius KeyFi LLC (4414); Celsius Lending LLC (8417); Celsius Mining LLC (1387); Celsius Network Inc. (1219); Celsius Network Limited (8554); Celsius Networks Lending LLC (3390); Celsius US Holding LLC (7956); GK8 Ltd. (1209); GK8 USA LLC (9450); and GK8 UK Limited (0893). The location of Debtor Celsius Network LLC's principal place of business and the Debtors' service address in these chapter 11 cases is 50 Harrison Street, Suite 209F, Hoboken, New Jersey 07030.

Alvarez & Marsal North America, LLC ("A&M"), financial advisors to the debtors of Celsius Network, LLC et al., and its affiliated debtors and debtors in possession in these chapter 11 cases (collectively, the "Debtors"), hereby submits this monthly fee statement (the "Fee Statement"), pursuant to this Court's *Order (I) Establishing Procedures for Interim Compensation and Reimbursement of Expenses for Retained Professionals and (II) Granting Related Relief* [Docket No. 521], dated August 17, 2022 (the "Interim Compensation Order") and this Court's Order Under 11 U.S.C. § 1103, Fed. R. Bankr. P. 2014 and 5002 and S.D.N.Y. LBR 2014-1, *Authorizing the Debtors to Employ and Retain Alvarez & Marsal North America, LLC as Financial Advisors to the Debtors and Debtors in Possession Effective as of July 13, 2022* [Docket No. 842], dated September 16, 2022, seeking compensation and reimbursement of expenses for the period of October 1, 2022 through October 31, 2022 (the "Third Monthly Period"). By this Fee Statement, A&M seeks payment of \$1,307,396.00 which is equal to (i) eighty percent (80%) of the total amount of compensation sought for actual and necessary professional services rendered during the Third Monthly Period (i.e., \$1,634,245.00), and (ii) reimbursement of \$7,411.25 which is equal to one hundred percent (100%) of its actual and necessary expenses incurred in connection with such services.

Attached hereto as Exhibits A-C are summary reports outlining the hours and fees worked by task, hours and fees worked by professional and hours and fees work by task by professional for the Third Monthly Period. Also attached as Exhibit D are time entry records for the Third Monthly Period that were recorded in tenths of an hour by project task, maintained in the ordinary course of A&M's practice, and which set forth a detailed description of services performed by each professional on behalf of the Debtors. A summary of compensation sought by project category is provided below. Attached hereto as Exhibit E-F are

summary reports of expenses incurred by category and itemized expense records of all expenses for the Third Monthly Period incurred in connection with the performance of professional services. A summary of reimbursement sought by expense type is provided below.

This Fee Statement also includes a billing summary by individual, setting forth the (i) name and title of each individual for whose work on these cases compensation is sought, (ii) aggregate time expended by each such individual and (iii) hourly billing rate for each such individual at A&M's current billing rates.

| SUMMARY OF TOTAL FEES BY PROFESSIONAL FOR ALVAREZ & MARSAL NORTH AMERICA, LLC October 1, 2022 through October 31, 2022 | | | | | |
|---|-------------------|-----------------|-------------------------|------------------------|-----------------------|
| PROFESSIONAL | POSITION | GROUP | BILLING RATE | TOTAL HOURS | TOTAL FEES |
| Campagna, Robert | Managing Director | Restructuring | \$1,250.00 | 173.9 | \$217,375.00 |
| Bixler, Holden | Managing Director | Case Management | \$975.00 | 172.2 | \$167,895.00 |
| Lal, Arjun | Senior Director | Restructuring | \$900.00 | 221.4 | \$199,260.00 |
| Kinealy, Paul | Senior Director | Case Management | \$825.00 | 125.6 | \$103,620.00 |
| Ciriello, Andrew | Director | Restructuring | \$800.00 | 228.5 | \$182,800.00 |
| Brantley, Chase | Director | Restructuring | \$775.00 | 115.2 | \$89,280.00 |
| Tilsner, Jeremy | Senior Director | Data Analysis | \$750.00 | 19.7 | \$14,775.00 |
| Lucas, Emmet | Senior Associate | Restructuring | \$725.00 | 159.8 | \$115,855.00 |
| Frenkel, Adam | Senior Associate | Restructuring | \$700.00 | 174.2 | \$121,940.00 |
| Zeiss, Mark | Senior Associate | Case Management | \$700.00 | 10.3 | \$7,210.00 |
| Dailey, Chuck | Senior Associate | Restructuring | \$625.00 | 36.2 | \$22,625.00 |
| Raab, Emily | Associate | Case Management | \$600.00 | 154 | \$92,400.00 |
| Allison, Roger | Associate | Case Management | \$575.00 | 90.9 | \$52,267.50 |
| Calvert, Sam | Associate | Restructuring | \$550.00 | 65.8 | \$36,190.00 |
| Wadzita, Brent | Associate | Case Management | \$550.00 | 175.1 | \$96,305.00 |
| Colangelo, Samuel | Analyst | Restructuring | \$500.00 | 123.1 | \$61,550.00 |
| Wang, Gege | Senior Associate | Data Analysis | \$450.00 | 5.9 | \$2,655.00 |
| Pogorzelski, Jon | Analyst | Case Management | \$425.00 | 116.1 | \$49,342.50 |
| Rivera-Rozo, Camila | Para Professional | Restructuring | \$300.00 | 3 | \$900.00 |
| Total | | | | 2,170.9 | \$1,634,245.00 |

Blended Rate:

752.80

| SUMMARY OF TOTAL FEES BY TASK CATEGORY FOR ALVAREZ & MARSAL NORTH AMERICA, LLC October 1, 2022 through October 31, 2022 | | | |
|---|--|----------------|------------------------|
| Task Code | Description | Total Hours | Total Fees Requested |
| ASSET SALES | Assist the Debtors and advisors with various asset sales including discussions with potential buyers, attaining and submitting information for buyer diligence related to the sale, supplying supporting analysis/forecasts, and creation/support of Asset Purchase Agreements including schedules. | 4.0 | \$ 4,510.00 |
| BANKRUPTCY SUPPORT | Advise and assist the Debtors on matters concerning operating the business under Chapter 11. | 290.1 | \$ 224,865.00 |
| BUSINESS PLAN | Advise and assist the company with the planning, development, evaluation and implementation of the company's strategic, business and operating plans including the coordination and preparation of the related financial projections. | 446.1 | \$ 369,167.50 |
| CASE ADMINISTRATION | Address administrative matters related to the engagement, including: coordinating meetings, conference calls and the delivery of information, and preparing or reviewing court documents and general case management. | 37.8 | \$ 27,787.50 |
| CASH FORECASTS | Advise and assist management in treasury matters including the development of weekly cash forecasts, reporting on cash activity, covenant compliance, and other reporting requirements pursuant to cash collateral motion. | 158.5 | \$ 127,767.50 |
| CLAIMS ADMINISTRATION & OBJECTIONS | Assist the Debtors with claims planning process, review of claims filed against the Debtors, claim reconciliation, and related work including submission of related motions to the Court. Includes reviewing bar date documents, preparing claims reports, participating in claims reconciliation discussions, and providing guidance around general counsel. | 113.5 | \$ 82,525.00 |
| COMMUNICATION | Assist the Debtors with the communication process to stakeholders, communication documents and call center. | 5.5 | \$ 4,427.50 |
| CONTRACTS | Advise and assist management in preparing for and negotiating various agreements and accommodations with key partners/affiliates, suppliers, and vendors and analysis of contract rejection claims, etc. | 52.6 | \$ 35,585.00 |
| COST REDUCTION INITIATIVES | Assist the Debtors with cost reduction and business "right-sizing" initiatives | 7.4 | \$ 5,972.50 |
| COURT HEARINGS | Prepare for and attend the Court hearings. | 44.9 | \$ 24,837.50 |
| DUE DILIGENCE | Dealing with Creditors and third party inquiries. | 348.2 | \$ 251,277.50 |
| FEE APP | Prepare the monthly and interim fee applications in accordance with Court guidelines. | 9.5 | \$ 5,747.50 |
| INVESTIGATIONS | Assist counsel, independent committee, or other relevant party with investigations. | 1.0 | \$ 975.00 |
| MEETINGS | Participate in meetings with Debtors management, counsel, Board of Directors and/or advisors to present findings or discuss various matters related to the filing or operating the business. | 60.9 | \$ 59,402.50 |
| MONTHLY OPERATING REPORT/UST REPORT | Assist the Debtors with the preparation of the Initial Debtor Interview requirements, Initial Operating Report, Monthly Operating Report, Form 26 and other related matters for the US Trustee. | 79.7 | \$ 65,150.00 |
| MOTIONS/ORDERS | Assist the Debtors on various motions filed, and on entry of Orders to implement required reporting and other activities contemplated by the various filed motions. Complete analyses and assist the Debtors on various motions filed, and on entry of Orders to implement required reporting and other activities contemplated by the various filed motions. | 96.4 | \$ 71,100.00 |
| PLAN / DISCLOSURE STATEMENT | Assist the Debtors and advisors with various analyses and assessment of the components included in and relating to the POR, Disclosure Statement, Schedules and related documents. Complete analyses and assist the Debtors with the Plan or Reorganization and Disclosure Statement. | 17.7 | \$ 13,065.00 |
| STATEMENTS/SCHEDULES | Assist the Debtors with the creation and filing of Statements and Schedules with background information and other related matters. | 342.1 | \$ 223,320.00 |
| TAX | Assist the Debtors with tax related matters | 0.2 | \$ 155.00 |
| TRAVEL | Fifty percent of travel time in excess of normal travel to and from Debtor's offices. | 6.2 | \$ 7,330.00 |
| VENDOR MANAGEMENT | Assist the Debtors with post-petition vendor management including analyzing financial impact of supplier agreements, tracking supplier contraction and pre-petition payment activity, and attend supplier meetings to review and discuss supplier financial status. Assist the Debtors with all vendor related items including, but not limited to vendor strategy, negotiation, settlements, stipulations, critical vendors agreements, and advising Debtors on general accounts payable questions. | 48.6 | \$ 29,277.50 |
| Total | | 2,170.9 | \$ 1,634,245.00 |

Blended Rate: \$752.80

| SUMMARY OF EXPENSES BY CATEGORY FOR ALVAREZ & MARSAL NORTH AMERICA, LLC October 1, 2022 through October 31, 2022 | |
|--|--------------------|
| Expense Category | Amount |
| Airfare | 1,503.69 |
| Meals | 292.83 |
| Lodging | 2,756.56 |
| Miscellaneous | 2,309.57 |
| Transportation | 548.60 |
| Total | \$ 7,411.25 |

NOTICE

No trustee has been appointed in these chapter 11 cases. On September 29, 2022, the Court entered an order directing the appointment of Shoba Pillay as examiner [Docket No. 923].

Pursuant to the Interim Compensation Order, notice of this Fee Statement has been served upon (i) Celsius Network LLC, 50 Harrison Street, Suite 209F, Hoboken, New Jersey 07030, Attn: Ron Deutsch; (ii) counsel to the Debtors, Kirkland & Ellis LLP, 601 Lexington Avenue, New York, New York 10022, Attn: Joshua A. Sussberg, P.C., and Simon Briefel, and 300 North LaSalle, Chicago, Illinois 60654; Attn: Patrick J. Nash, Jr., P.C., Ross M. Kwasteniet, P.C., Christopher S. Koenig, and Alison J. Wirtz; (iii) the U.S. Trustee, U.S. Federal Office Building, 201 Varick Street, Suite 1006, New York, New York 10014, Attn: Shara Cornell, Mark Bruh, and Brian S. Masumoto; (iv) counsel to the UCC, White & Case LLP, 111 South Wacker Drive, Suite 5100, Chicago, Illinois 60606, Attn: Gregory F. Pesce, 1221 6th Ave, New York, New York 10020, Attn: David Turetsky, and 555 South Flower Street, Suite 2700, Los Angeles, California 90071, Attn: Aaron E. Colodny; (v) counsel to the Chapter 11 Examiner, Jenner & Block, LLP, 353 N. Clark Street, Chicago, Illinois 60654, Attn.: Catherine L. Steege, and Vincent E. Lazar, (vi) counsel to the Ad Hoc Group of Custodial Account Holders, Togut, Segal & Segal LLP, One Penn Plaza, Suite 3335, New York, NY 10119, Attn: Kyle J. Ortiz and Bryan M. Kotliar; (vii) counsel to the Ad Hoc Group of Withhold Account Holders, Troutman Pepper Hamilton Sanders, 875 Third Avenue, New York, NY 10022, Attn: Deborah Kovsky-Apap; (viii) via electronic mail to proposed counsel to the Fee Examiner, Christopher S. Sontchi, at CelsiusFeeExaminer@gklaw.com; and (ix) any other statutory committee appointed in these chapter 11 cases.

WHEREFORE, A&M respectfully requests payment and reimbursement in accordance with the procedures set forth in the Interim Compensation Order, i.e., payment of \$1,307,396.00 which represents eighty percent (80%) of the compensation sought (i.e. \$1,634,245.00), and reimbursement of one hundred percent (100%) of expenses incurred, in the amount of \$7,411.25 in the total amount of \$1,314,807.25.

New York, NY Dated:
December 13, 2022

Respectfully submitted,

**ALVAREZ & MARSAL NORTH
AMERICA, LLC**

By: /s/ Robert Campagna
Robert Campagna
600 Madison Ave
New York, NY 10022
Telephone: 646.495.3586
rcampagna@alvarezandmarsal.com

*Financial Advisors to the Debtors and
Debtors in Possession*

Exhibit A

*Celsius Network, LLC, et al.,
Summary of Time Detail by Task
October 1, 2022 through October 31, 2022*

| <i>Task Description</i> | <i>Sum of Hours</i> | <i>Sum of Fees</i> |
|-------------------------------------|---------------------|-----------------------|
| ASSET SALES | 4.0 | \$4,510.00 |
| BANKRUPTCY SUPPORT | 290.1 | \$224,865.00 |
| BUSINESS PLAN | 446.1 | \$369,167.50 |
| CASE ADMINISTRATION | 37.8 | \$27,787.50 |
| CASH FORECASTS | 158.5 | \$127,767.50 |
| CLAIMS ADMINISTRATION & OBJECTIONS | 113.5 | \$82,525.00 |
| COMMUNICATION | 5.5 | \$4,427.50 |
| CONTRACTS | 52.6 | \$35,585.00 |
| COST REDUCTION INITIATIVES | 7.4 | \$5,972.50 |
| COURT HEARINGS | 44.9 | \$24,837.50 |
| DUE DILIGENCE | 348.2 | \$251,277.50 |
| FEE APP | 9.5 | \$5,747.50 |
| INVESTIGATIONS | 1.0 | \$975.00 |
| MEETINGS | 60.9 | \$59,402.50 |
| MONTHLY OPERATING REPORT/UST REPORT | 79.7 | \$65,150.00 |
| MOTIONS/ORDERS | 96.4 | \$71,100.00 |
| PLAN / DISCLOSURE STATEMENT | 17.7 | \$13,065.00 |
| STATEMENTS/SCHEDULES | 342.1 | \$223,320.00 |
| TAX | 0.2 | \$155.00 |
| TRAVEL | 6.2 | \$7,330.00 |
| VENDOR MANAGEMENT | 48.6 | \$29,277.50 |
| <i>Total</i> | 2,170.9 | \$1,634,245.00 |

***Celsius Network, LLC, et al.,
Summary of Time Detail by Professional
October 1, 2022 through October 31, 2022***

| <i>Professional</i> | <i>Position</i> | <i>Billing Rate</i> | <i>Sum of Hours</i> | <i>Sum of Fees</i> |
|----------------------------|------------------------|----------------------------|----------------------------|---------------------------|
| Campagna, Robert | Managing Director | \$1,250.00 | 173.9 | \$217,375.00 |
| Bixler, Holden | Managing Director | \$975.00 | 172.2 | \$167,895.00 |
| Lal, Arjun | Senior Director | \$900.00 | 221.4 | \$199,260.00 |
| Kinealy, Paul | Senior Director | \$825.00 | 125.6 | \$103,620.00 |
| Tilsner, Jeremy | Senior Director | \$750.00 | 19.7 | \$14,775.00 |
| Ciriello, Andrew | Director | \$800.00 | 228.5 | \$182,800.00 |
| Brantley, Chase | Director | \$775.00 | 115.2 | \$89,280.00 |
| Lucas, Emmet | Senior Associate | \$725.00 | 159.8 | \$115,855.00 |
| Frenkel, Adam | Senior Associate | \$700.00 | 174.2 | \$121,940.00 |
| Zeiss, Mark | Senior Associate | \$700.00 | 10.3 | \$7,210.00 |
| Dailey, Chuck | Senior Associate | \$625.00 | 36.2 | \$22,625.00 |
| Wang, Gege | Senior Associate | \$450.00 | 5.9 | \$2,655.00 |
| Raab, Emily | Associate | \$600.00 | 154.0 | \$92,400.00 |
| Allison, Roger | Associate | \$575.00 | 90.9 | \$52,267.50 |
| Calvert, Sam | Associate | \$550.00 | 65.8 | \$36,190.00 |
| Wadzita, Brent | Associate | \$550.00 | 175.1 | \$96,305.00 |
| Colangelo, Samuel | Analyst | \$500.00 | 123.1 | \$61,550.00 |
| Pogorzelski, Jon | Analyst | \$425.00 | 116.1 | \$49,342.50 |
| Rivera-Rozo, Camila | Para Professional | \$300.00 | 3.0 | \$900.00 |
| | | <i>Total</i> | 2,170.9 | \$1,634,245.00 |

Exhibit C

*Celsius Network, LLC, et al.,
Summary of Task by Professional
October 1, 2022 through October 31, 2022*

ASSET SALES

Assist the Debtors and advisors with various asset sales including discussions with potential buyers, attaining and submitting information for buyer diligence related to the sale, supplying supporting analysis/forecasts, and creation/support of Asset Purchase Agreements including schedules.

| <i>Professional</i> | <i>Position</i> | <i>Billing Rate</i> | <i>Sum of Hours</i> | <i>Sum of Fees</i> |
|---------------------|-----------------------------|---------------------|---------------------|------------------------|
| Campagna, Robert | Managing Director | \$1,250 | 2.6 | \$3,250.00 |
| Lal, Arjun | Senior Director | \$900 | 1.4 | \$1,260.00 |
| | | | <hr/> 4.0 <hr/> | <hr/> \$4,510.00 <hr/> |
| | <i>Average Billing Rate</i> | | | <hr/> \$1,127.50 <hr/> |

Exhibit C

*Celsius Network, LLC, et al.,
Summary of Task by Professional
October 1, 2022 through October 31, 2022*

BANKRUPTCY SUPPORT

Advise and assist the Debtors on matters concerning operating the business under Chapter 11.

| <i>Professional</i> | <i>Position</i> | <i>Billing Rate</i> | <i>Sum of Hours</i> | <i>Sum of Fees</i> |
|-----------------------------|-------------------|---------------------|---------------------|--------------------|
| Bixler, Holden | Managing Director | \$975 | 24.6 | \$23,985.00 |
| Campagna, Robert | Managing Director | \$1,250 | 38.4 | \$48,000.00 |
| Kinealy, Paul | Senior Director | \$825 | 8.1 | \$6,682.50 |
| Lal, Arjun | Senior Director | \$900 | 25.4 | \$22,860.00 |
| Tilsner, Jeremy | Senior Director | \$750 | 17.5 | \$13,125.00 |
| Brantley, Chase | Director | \$775 | 5.7 | \$4,417.50 |
| Ciriello, Andrew | Director | \$800 | 33.2 | \$26,560.00 |
| Frenkel, Adam | Senior Associate | \$700 | 1.6 | \$1,120.00 |
| Lucas, Emmet | Senior Associate | \$725 | 32.4 | \$23,490.00 |
| Wang, Gege | Senior Associate | \$450 | 5.1 | \$2,295.00 |
| Allison, Roger | Associate | \$575 | 0.4 | \$230.00 |
| Calvert, Sam | Associate | \$550 | 39.6 | \$21,780.00 |
| Raab, Emily | Associate | \$600 | 0.5 | \$300.00 |
| Wadzita, Brent | Associate | \$550 | 37.6 | \$20,680.00 |
| Colangelo, Samuel | Analyst | \$500 | 11.2 | \$5,600.00 |
| Pogorzelski, Jon | Analyst | \$425 | 8.8 | \$3,740.00 |
| | | | 290.1 | \$224,865.00 |
| <i>Average Billing Rate</i> | | | | \$775.13 |

***Celsius Network, LLC, et al.,
Summary of Task by Professional
October 1, 2022 through October 31, 2022***

Advise and assist the company with the planning, development, evaluation and implementation of the company's strategic, business and operating plans including the coordination and preparation of the related financial projections.

Average Billing Rate

Exhibit C

*Celsius Network, LLC, et al.,
Summary of Task by Professional
October 1, 2022 through October 31, 2022*

CASE ADMINISTRATION

Address administrative matters related to the engagement, including: coordinating meetings, conference calls and the delivery of information, and preparing or reviewing court documents and general case management.

| <i>Professional</i> | <i>Position</i> | <i>Billing Rate</i> | <i>Sum of Hours</i> | <i>Sum of Fees</i> |
|-----------------------------|------------------|---------------------|---------------------|--------------------|
| Kinealy, Paul | Senior Director | \$825 | 23.8 | \$19,635.00 |
| Lal, Arjun | Senior Director | \$900 | 0.5 | \$450.00 |
| Dailey, Chuck | Senior Associate | \$625 | 1.8 | \$1,125.00 |
| Allison, Roger | Associate | \$575 | 5.7 | \$3,277.50 |
| Calvert, Sam | Associate | \$550 | 2.0 | \$1,100.00 |
| Wadzita, Brent | Associate | \$550 | 4.0 | \$2,200.00 |
| | | | 37.8 | \$27,787.50 |
| | | | | |
| <i>Average Billing Rate</i> | | | | \$735.12 |

***Celsius Network, LLC, et al.,
Summary of Task by Professional
October 1, 2022 through October 31, 2022***

Advise and assist management in treasury matters including the development of weekly cash forecasts, reporting on cash activity, covenant compliance, and other reporting requirements pursuant to cash collateral motion.

Average Billing Rate

Exhibit C

*Celsius Network, LLC, et al.,
Summary of Task by Professional
October 1, 2022 through October 31, 2022*

CLAIMS ADMINISTRATION & OBJECTIONS

Assist the Debtors with claims planning process, review of claims filed against the Debtors, claim reconciliation, and related work including submission of related motions to the Court. Includes reviewing bar date documents, preparing claims reports, participating in claims reconciliation discussions, and providing guidance around general counsel.

| <i>Professional</i> | <i>Position</i> | <i>Billing Rate</i> | <i>Sum of Hours</i> | <i>Sum of Fees</i> |
|---------------------|-------------------|---------------------|---------------------|-------------------------------|
| Bixler, Holden | Managing Director | \$975 | 37.4 | \$36,465.00 |
| Kinealy, Paul | Senior Director | \$825 | 13.7 | \$11,302.50 |
| Zeiss, Mark | Senior Associate | \$700 | 10.3 | \$7,210.00 |
| Allison, Roger | Associate | \$575 | 15.5 | \$8,912.50 |
| Raab, Emily | Associate | \$600 | 17.6 | \$10,560.00 |
| Pogorzelski, Jon | Analyst | \$425 | 19.0 | \$8,075.00 |
| | | | 113.5 | \$82,525.00 |
| | | | | Average Billing Rate \$727.09 |

Exhibit C

*Celsius Network, LLC, et al.,
Summary of Task by Professional
October 1, 2022 through October 31, 2022*

COMMUNICATION

Assist the Debtors with the communication process to stakeholders, communication documents and call center.

| <i>Professional</i> | <i>Position</i> | <i>Billing Rate</i> | <i>Sum of Hours</i> | <i>Sum of Fees</i> |
|---------------------|-------------------|----------------------|---------------------|--------------------|
| Bixler, Holden | Managing Director | \$975 | 3.3 | \$3,217.50 |
| Wadzita, Brent | Associate | \$550 | 2.2 | \$1,210.00 |
| | | | 5.5 | \$4,427.50 |
| | | | | \$805.00 |
| | | Average Billing Rate | | |

Exhibit C

*Celsius Network, LLC, et al.,
Summary of Task by Professional
October 1, 2022 through October 31, 2022*

CONTRACTS

Advise and assist management in preparing for and negotiating various agreements and accommodations with key partners/affiliates, suppliers, and vendors and analysis of contract rejection claims, etc.

| <i>Professional</i> | <i>Position</i> | <i>Billing Rate</i> | <i>Sum of Hours</i> | <i>Sum of Fees</i> |
|---------------------|-------------------|---------------------|---------------------|--------------------|
| Bixler, Holden | Managing Director | \$975 | 10.3 | \$10,042.50 |
| Kinealy, Paul | Senior Director | \$825 | 5.7 | \$4,702.50 |
| Raab, Emily | Associate | \$600 | 18.2 | \$10,920.00 |
| Wadzita, Brent | Associate | \$550 | 16.8 | \$9,240.00 |
| Pogorzelski, Jon | Analyst | \$425 | 1.6 | \$680.00 |
| | | | 52.6 | \$35,585.00 |
| | | | | \$676.52 |

Exhibit C

*Celsius Network, LLC, et al.,
Summary of Task by Professional
October 1, 2022 through October 31, 2022*

COST REDUCTION INITIATIVES Assist the Debtors with cost reduction and business "right-sizing" initiatives

| <i>Professional</i> | <i>Position</i> | <i>Billing Rate</i> | <i>Sum of Hours</i> | <i>Sum of Fees</i> |
|---------------------|-----------------------------|---------------------|---------------------|--------------------|
| Campagna, Robert | Managing Director | \$1,250 | 0.2 | \$250.00 |
| Brantley, Chase | Director | \$775 | 1.5 | \$1,162.50 |
| Ciriello, Andrew | Director | \$800 | 5.7 | \$4,560.00 |
| | | | <u>7.4</u> | <u>\$5,972.50</u> |
| | <i>Average Billing Rate</i> | | | <u>\$807.09</u> |

Exhibit C

***Celsius Network, LLC, et al.,
Summary of Task by Professional
October 1, 2022 through October 31, 2022***

COURT HEARINGS

Prepare for and attend the Court hearings.

| <i>Professional</i> | <i>Position</i> | <i>Billing Rate</i> | <i>Sum of Hours</i> | <i>Sum of Fees</i> |
|---------------------|-------------------|---------------------|---------------------|--------------------|
| Campagna, Robert | Managing Director | \$1,250 | 1.6 | \$2,000.00 |
| Kinealy, Paul | Senior Director | \$825 | 2.8 | \$2,310.00 |
| Lal, Arjun | Senior Director | \$900 | 0.9 | \$810.00 |
| Raab, Emily | Associate | \$600 | 16.5 | \$9,900.00 |
| Pogorzelski, Jon | Analyst | \$425 | 23.1 | \$9,817.50 |
| | | | 44.9 | \$24,837.50 |
| | | | | \$553.17 |
| | | | | |

Exhibit C

*Celsius Network, LLC, et al.,
Summary of Task by Professional
October 1, 2022 through October 31, 2022*

DUE DILIGENCE

Dealing with Creditors and third party inquiries.

| <i>Professional</i> | <i>Position</i> | <i>Billing Rate</i> | <i>Sum of Hours</i> | <i>Sum of Fees</i> |
|-----------------------------|-------------------|---------------------|---------------------|--------------------|
| Bixler, Holden | Managing Director | \$975 | 10.2 | \$9,945.00 |
| Campagna, Robert | Managing Director | \$1,250 | 13.2 | \$16,500.00 |
| Kinealy, Paul | Senior Director | \$825 | 27.6 | \$22,770.00 |
| Lal, Arjun | Senior Director | \$900 | 19.2 | \$17,280.00 |
| Tilsner, Jeremy | Senior Director | \$750 | 1.7 | \$1,275.00 |
| Brantley, Chase | Director | \$775 | 24.9 | \$19,297.50 |
| Ciriello, Andrew | Director | \$800 | 99.5 | \$79,600.00 |
| Lucas, Emmet | Senior Associate | \$725 | 15.7 | \$11,382.50 |
| Wang, Gege | Senior Associate | \$450 | 0.8 | \$360.00 |
| Allison, Roger | Associate | \$575 | 22.9 | \$13,167.50 |
| Calvert, Sam | Associate | \$550 | 24.2 | \$13,310.00 |
| Wadzita, Brent | Associate | \$550 | 44.8 | \$24,640.00 |
| Colangelo, Samuel | Analyst | \$500 | 43.5 | \$21,750.00 |
| | | | 348.2 | \$251,277.50 |
| <i>Average Billing Rate</i> | | | | \$721.65 |

Exhibit C

*Celsius Network, LLC, et al.,
Summary of Task by Professional
October 1, 2022 through October 31, 2022*

FEE APP

Prepare the month and interim fee applications in accordance with Court guidelines.

| Professional | Position | Billing Rate | Sum of Hours | Sum of Fees |
|---------------------|-------------------|--------------|--------------|-------------|
| Campagna, Robert | Managing Director | \$1,250 | 0.8 | \$1,000.00 |
| Ciriello, Andrew | Director | \$800 | 0.4 | \$320.00 |
| Lucas, Emmet | Senior Associate | \$725 | 3.9 | \$2,827.50 |
| Colangelo, Samuel | Analyst | \$500 | 1.4 | \$700.00 |
| Rivera-Rozo, Camila | Para Professional | \$300 | 3.0 | \$900.00 |
| | | | 9.5 | \$5,747.50 |
| | | | | \$605.00 |
| | | | | |

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*Celsius Network, LLC, et al.,
Summary of Task by Professional
October 1, 2022 through October 31, 2022*

INVESTIGATIONS

Assist counsel, independent committee, or other relevant party with investigations

| <i>Professional</i> | <i>Position</i> | <i>Billing Rate</i> | <i>Sum of Hours</i> | <i>Sum of Fees</i> | |
|---------------------|-------------------|---------------------|-----------------------------|--------------------|----------|
| Bixler, Holden | Managing Director | \$975 | 1.0 | \$975.00 | |
| | | | 1.0 | \$975.00 | |
| | | | <i>Average Billing Rate</i> | | \$975.00 |

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*Celsius Network, LLC, et al.,
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MEETINGS

Participate in meetings with Debtors management, counsel, Board of Directors and/or advisors to present findings or discuss various matters related to the filing or operating the business.

| <i>Professional</i> | <i>Position</i> | <i>Billing Rate</i> | <i>Sum of Hours</i> | <i>Sum of Fees</i> |
|---------------------|-------------------|-----------------------------|---------------------|--------------------|
| Bixler, Holden | Managing Director | \$975 | 19.7 | \$19,207.50 |
| Campagna, Robert | Managing Director | \$1,250 | 12.0 | \$15,000.00 |
| Kinealy, Paul | Senior Director | \$825 | 7.6 | \$6,270.00 |
| Lal, Arjun | Senior Director | \$900 | 16.7 | \$15,030.00 |
| Brantley, Chase | Director | \$775 | 1.0 | \$775.00 |
| Ciriello, Andrew | Director | \$800 | 3.9 | \$3,120.00 |
| | | | <u>60.9</u> | <u>\$59,402.50</u> |
| | | | | <u>\$975.41</u> |
| | | <i>Average Billing Rate</i> | | |

Exhibit C

*Celsius Network, LLC, et al.,
Summary of Task by Professional
October 1, 2022 through October 31, 2022*

**MONTHLY OPERATING
REPORT/UST REPORT**

Assist the Debtors with the preparation of the Initial Debtor Interview requirements, Initial Operating Report, Monthly Operating Report, Form 26 and other related matters for the US Trustee.

| <i>Professional</i> | <i>Position</i> | <i>Billing Rate</i> | <i>Sum of Hours</i> | <i>Sum of Fees</i> |
|---------------------|-----------------------------|---------------------|---------------------|--------------------|
| Bixler, Holden | Managing Director | \$975 | 3.1 | \$3,022.50 |
| Campagna, Robert | Managing Director | \$1,250 | 12.8 | \$16,000.00 |
| Kinealy, Paul | Senior Director | \$825 | 0.8 | \$660.00 |
| Lal, Arjun | Senior Director | \$900 | 5.1 | \$4,590.00 |
| Brantley, Chase | Director | \$775 | 2.1 | \$1,627.50 |
| Ciriello, Andrew | Director | \$800 | 24.5 | \$19,600.00 |
| Lucas, Emmet | Senior Associate | \$725 | 8.0 | \$5,800.00 |
| Raab, Emily | Associate | \$600 | 22.0 | \$13,200.00 |
| Colangelo, Samuel | Analyst | \$500 | 1.3 | \$650.00 |
| | | | <u>79.7</u> | <u>\$65,150.00</u> |
| | <i>Average Billing Rate</i> | | | <u>\$817.44</u> |

Exhibit C

*Celsius Network, LLC, et al.,
Summary of Task by Professional
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MOTIONS/ORDERS

Assist the Debtors on various motions filed, and on entry of Orders to implement required reporting and other activities contemplated by the various filed motions. Complete analyses and assist the Debtors on various motions filed, and on entry of Orders to implement required reporting and other activities contemplated by the various filed motions.

| <i>Professional</i> | <i>Position</i> | <i>Billing Rate</i> | <i>Sum of Hours</i> | <i>Sum of Fees</i> |
|---------------------|-------------------|---------------------|---------------------|--------------------|
| Bixler, Holden | Managing Director | \$975 | 2.7 | \$2,632.50 |
| Campagna, Robert | Managing Director | \$1,250 | 6.5 | \$8,125.00 |
| Kinealy, Paul | Senior Director | \$825 | 1.3 | \$1,072.50 |
| Lal, Arjun | Senior Director | \$900 | 1.8 | \$1,620.00 |
| Ciriello, Andrew | Director | \$800 | 52.0 | \$41,600.00 |
| Colangelo, Samuel | Analyst | \$500 | 32.1 | \$16,050.00 |
| | | | 96.4 | \$71,100.00 |
| | | | | \$737.55 |
| | | | | |

Average Billing Rate

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*Celsius Network, LLC, et al.,
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October 1, 2022 through October 31, 2022*

**PLAN / DISCLOSURE
STATEMENT**

Assist the Debtors and advisors with various analyses and assessment of the components included in and relating to the POR, Disclosure Statement, Schedules and related documents. Complete analyses and assist the Debtors with the Plan or Reorganization and Disclosure Statement.

| <i>Professional</i> | <i>Position</i> | <i>Billing Rate</i> | <i>Sum of Hours</i> | <i>Sum of Fees</i> |
|---------------------|-----------------------------|---------------------|---------------------|--------------------|
| Campagna, Robert | Managing Director | \$1,250 | 0.7 | \$875.00 |
| Lal, Arjun | Senior Director | \$900 | 5.5 | \$4,950.00 |
| Ciriello, Andrew | Director | \$800 | 0.3 | \$240.00 |
| Dailey, Chuck | Senior Associate | \$625 | 11.2 | \$7,000.00 |
| | | | <u>17.7</u> | <u>\$13,065.00</u> |
| | <i>Average Billing Rate</i> | | | <u>\$738.14</u> |

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*Celsius Network, LLC, et al.,
Summary of Task by Professional
October 1, 2022 through October 31, 2022*

STATEMENTS/SCHEDULES Assist the Debtors with the creation and filing of Statements and Schedules with background information and other related matters.

| <i>Professional</i> | <i>Position</i> | <i>Billing Rate</i> | <i>Sum of Hours</i> | <i>Sum of Fees</i> |
|---------------------|-------------------|-----------------------------|---------------------|---------------------|
| Bixler, Holden | Managing Director | \$975 | 59.9 | \$58,402.50 |
| Campagna, Robert | Managing Director | \$1,250 | 4.6 | \$5,750.00 |
| Kinealy, Paul | Senior Director | \$825 | 33.7 | \$27,802.50 |
| Ciriello, Andrew | Director | \$800 | 0.2 | \$160.00 |
| Allison, Roger | Associate | \$575 | 46.4 | \$26,680.00 |
| Raab, Emily | Associate | \$600 | 79.2 | \$47,520.00 |
| Wadzita, Brent | Associate | \$550 | 54.5 | \$29,975.00 |
| Pogorzelski, Jon | Analyst | \$425 | 63.6 | \$27,030.00 |
| | | | <u>342.1</u> | <u>\$223,320.00</u> |
| | | | | <u>\$652.79</u> |
| | | <i>Average Billing Rate</i> | | |

Exhibit C

*Celsius Network, LLC, et al.,
Summary of Task by Professional
October 1, 2022 through October 31, 2022*

TAX

Assist the Debtors with tax related matters

| Professional | Position | Billing Rate | Sum of Hours | Sum of Fees |
|-----------------|----------|----------------------|--------------|-------------|
| Brantley, Chase | Director | \$775 | 0.2 | \$155.00 |
| | | | 0.2 | \$155.00 |
| | | | | |
| | | Average Billing Rate | | \$775.00 |

Exhibit C

*Celsius Network, LLC, et al.,
Summary of Task by Professional
October 1, 2022 through October 31, 2022*

TRAVEL

Fifty percent of travel time in excess of normal travel to and from Debtor's offices.

| <i>Professional</i> | <i>Position</i> | <i>Billing Rate</i> | <i>Sum of Hours</i> | <i>Sum of Fees</i> |
|---------------------|-------------------|-----------------------------|---------------------|--------------------|
| Campagna, Robert | Managing Director | \$1,250 | 5.0 | \$6,250.00 |
| Lal, Arjun | Senior Director | \$900 | 1.2 | \$1,080.00 |
| | | | <u>6.2</u> | <u>\$7,330.00</u> |
| | | | | <u>\$1,182.26</u> |
| | | <i>Average Billing Rate</i> | | |

Exhibit C

*Celsius Network, LLC, et al.,
Summary of Task by Professional
October 1, 2022 through October 31, 2022*

VENDOR MANAGEMENT

Assist the Debtors with post-petition vendor management including analyzing financial impact of supplier agreements, tracking supplier contraction and pre-petition payment activity, and attend supplier meetings to review and discuss supplier financial status. Assist the Debtors with all vendor related items including, but not limited to vendor strategy, negotiation, settlements, stipulations, critical vendors agreements, and advising Debtors on general accounts payable questions.

| <i>Professional</i> | <i>Position</i> | <i>Billing Rate</i> | <i>Sum of Hours</i> | <i>Sum of Fees</i> |
|---------------------|------------------|---------------------|---------------------|--------------------|
| Brantley, Chase | Director | \$775 | 17.2 | \$13,330.00 |
| Lucas, Emmet | Senior Associate | \$725 | 1.1 | \$797.50 |
| Colangelo, Samuel | Analyst | \$500 | 30.3 | \$15,150.00 |
| | | | 48.6 | \$29,277.50 |
| | | | | \$602.42 |
| | | | | |

Average Billing Rate

Exhibit D

***Celsius Network, LLC, et al.,
Time Detail of Task by Professional
October 1, 2022 through October 31, 2022***

ASSET SALES

| Professional | Date | Hours | Activity |
|---------------------|-------------|--------------|---|
| Campagna, Robert | 10/3/2022 | 0.9 | Analysis of GK8 tax issues. |
| Campagna, Robert | 10/4/2022 | 0.4 | Call with K&E (D. Latona, S. Briefel) to discuss GK8 sale process. |
| Campagna, Robert | 10/6/2022 | 1.3 | Analysis of GK8 data and issues related to sale process. |
| Lal, Arjun | 10/12/2022 | 0.7 | Attend call with GK8 team, Fischer, K&E and Centerview teams re: potential tax issues from GK8 sale |
| Lal, Arjun | 10/18/2022 | 0.7 | Attend call with L. Lamesh (GK8), D. Bendetson, S. Lloyd (CVP), A. Ciriello (A&M) re: GK8 sale update |
| Subtotal | | 4.0 | |

BANKRUPTCY SUPPORT

| Professional | Date | Hours | Activity |
|---------------------|-------------|--------------|--|
| Campagna, Robert | 10/1/2022 | 0.6 | Correspondence re: security concerns related to decision on sealing motion. |
| Tilsner, Jeremy | 10/1/2022 | 1.2 | Draft presentation detailing data analytics support approach. |
| Bixler, Holden | 10/2/2022 | 0.5 | Telephone conferences with A&M team re: status of current workstreams. |
| Tilsner, Jeremy | 10/2/2022 | 1.6 | Draft presentation detailing data analytics support approach. |
| Campagna, Robert | 10/3/2022 | 1.2 | Research related to custody and withheld balances and wallets. |
| Campagna, Robert | 10/3/2022 | 0.8 | Prepare final files and email to UCC advisors related to retention plan. |
| Campagna, Robert | 10/3/2022 | 0.7 | Finalize employee related schedules in advance of call with Celsius team. |
| Campagna, Robert | 10/3/2022 | 0.5 | Call with C. Ferraro (CEL) to discuss data mining work stream |
| Campagna, Robert | 10/3/2022 | 0.4 | Call with C. Ferraro, T. Ramos (CEL) and A. Ciriello (A&M) to discuss future management organizational structure, retention and salary changes |
| Ciriello, Andrew | 10/3/2022 | 0.4 | Call with C. Ferraro, T. Ramos (CEL) and R. Campagna (A&M) to discuss future management organizational structure, retention and salary changes |
| Ciriello, Andrew | 10/3/2022 | 0.3 | Review and comment on revised case calendar and distribute to management |
| Ciriello, Andrew | 10/3/2022 | 0.5 | Prepare for meeting with management to discuss intercompany entries and updates to salary and retention schedules |
| Colangelo, Samuel | 10/3/2022 | 0.4 | Update post-petition reporting calendar to reflect latest court filings. |
| Kinealy, Paul | 10/3/2022 | 0.7 | Research inquiry from Celsius operations team and advise team re same |

***Celsius Network, LLC, et al.,
Time Detail of Task by Professional
October 1, 2022 through October 31, 2022***

BANKRUPTCY SUPPORT

| Professional | Date | Hours | Activity |
|---------------------|-------------|--------------|---|
| Kinealy, Paul | 10/3/2022 | 0.9 | Research inquiry from Kirkland and follow up with Celsius operations re same |
| Lucas, Emmet | 10/3/2022 | 0.6 | Prepare analysis on De Minimis Asset Sales order to calculate requirements of potential sale of laptops in Israel. |
| Tilsner, Jeremy | 10/3/2022 | 0.5 | Participate in regular due diligence call with Celsius and K&E. |
| Tilsner, Jeremy | 10/3/2022 | 0.5 | Meet with R. Campagna (A&M) and Celsius to discuss data management. |
| Bixler, Holden | 10/4/2022 | 0.6 | Call with R. Campagna, C. Brantley, E. Lucas, and S. Colangelo (all A&M) to discuss case updates and current workstreams. |
| Bixler, Holden | 10/4/2022 | 0.5 | A&M internal call to discuss work streams, key items, and status update (R. Campagna, C. Brantley, A. Lal, A. Ciriello). |
| Bixler, Holden | 10/4/2022 | 0.5 | Attend related entity call with K&E. |
| Brantley, Chase | 10/4/2022 | 0.6 | Call with R. Campagna, A. Lal, H. Bixler, S. Colangelo, and E. Lucas, (all A&M) to discuss case updates and current workstreams. |
| Campagna, Robert | 10/4/2022 | 0.6 | Call with H. Bixler, A. Lal, C. Brantley, S. Colangelo, and E. Lucas (all A&M) to discuss case updates and current workstreams. |
| Campagna, Robert | 10/4/2022 | 0.5 | A&M internal call to discuss work streams, key items, and status update (A. Lal, C. Brantley, A. Ciriello, H. Bixler). |
| Campagna, Robert | 10/4/2022 | 0.5 | Call with K&E (E. Jones), A&M (A. Lal, P. Kinealy) and Centerview (B. Beasley) to discuss Examiner requests. |
| Campagna, Robert | 10/4/2022 | 0.3 | Call with J. Gartrell, M. Boyce, S. Williams, R. Hermenze (WTW) and A. Ciriello (A&M) to discuss development of a KEIP |
| Campagna, Robert | 10/4/2022 | 0.8 | Review / update executive employment agreement. |
| Campagna, Robert | 10/4/2022 | 0.7 | Analysis of updated WTW report / benchmarking on retention plan. |
| Campagna, Robert | 10/4/2022 | 0.3 | Discuss custody / withheld data needs with Celsius (O. Blonstein, E. Antipas) |
| Ciriello, Andrew | 10/4/2022 | 0.3 | Review Financial Stability Oversight Counsel report for relevance of references to Celsius |
| Ciriello, Andrew | 10/4/2022 | 0.3 | Correspond with T. Biggs (M3) and N. Shaker (Elementus) regarding outstanding diligence requests and draft motions |
| Ciriello, Andrew | 10/4/2022 | 0.3 | Call with D. Latona, S. Briefel (K&E) and R. Campagna, A. Lal, H. Bixler, P. Kinealy, C. Brantley (A&M) to discuss possibility of filing additional entities for chapter 11 |
| Ciriello, Andrew | 10/4/2022 | 0.2 | Call with A. Lal (A&M) to coordinate workstreams on potential additional entities to file |
| Ciriello, Andrew | 10/4/2022 | 0.3 | Call with J. Gartrell, M. Boyce, S. Williams, R. Hermenze (WTW) and R. Campagna (A&M) to discuss development of a KEIP |
| Colangelo, Samuel | 10/4/2022 | 0.4 | Assemble financial information slide deck per internal request. |
| Colangelo, Samuel | 10/4/2022 | 0.6 | Call with R. Campagna, A. Lal, H. Bixler, C. Brantley, and E. Lucas (all A&M) to discuss case updates and current workstreams. |

***Celsius Network, LLC, et al.,
Time Detail of Task by Professional
October 1, 2022 through October 31, 2022***

BANKRUPTCY SUPPORT

| Professional | Date | Hours | Activity |
|---------------------|-------------|--------------|--|
| Kinealy, Paul | 10/4/2022 | 0.3 | Research inquiry from Stretto and follow up with Celsius re same |
| Kinealy, Paul | 10/4/2022 | 0.5 | Call with K&E (E. Jones), A&M (A. Lal, R. Campagna) and Centerview (B. Beasley) to discuss Examiner requests. |
| Lal, Arjun | 10/4/2022 | 1.4 | Review and edit GK8 filing checklist |
| Lal, Arjun | 10/4/2022 | 0.7 | Attend meeting with K&E (D. Latona, S. Briefel) and A&M team to discuss GK8 strategic plan |
| Lal, Arjun | 10/4/2022 | 0.2 | Call with A. Ciriello (A&M) to coordinate workstreams on potential additional entities to file |
| Lal, Arjun | 10/4/2022 | 0.6 | Call with R. Campagna, H. Bixler, E. Lucas, S. Colangelo, and C. Brantley (all A&M) to discuss case updates and current workstreams. |
| Lal, Arjun | 10/4/2022 | 0.5 | Call with K&E (E. Jones), A&M (R. Campagna, and P. Kinealy) and Centerview (B. Beasley) to discuss Examiner requests. |
| Lal, Arjun | 10/4/2022 | 0.5 | A&M internal call to discuss work streams, key items, and status update (R. Campagna, C. Brantley, A. Ciriello, H. Bixler). |
| Lucas, Emmet | 10/4/2022 | 0.6 | Call with R. Campagna, A. Lal, H. Bixler, S. Colangelo, and C. Brantley (all A&M) to discuss case updates and current workstreams. |
| Tilsner, Jeremy | 10/4/2022 | 0.6 | Evaluate questions and background materials in re custody issues in preparation for call with Celsius. |
| Tilsner, Jeremy | 10/4/2022 | 0.8 | Participate in call with G. Wang (A&M), CEL and K&E to discuss custody access motion, definition, and 10/7 Hearing preparation. |
| Tilsner, Jeremy | 10/4/2022 | 0.5 | Call with K&E and Celsius to discuss custody access motion. |
| Wang, Gege | 10/4/2022 | 0.8 | Participate in call with J. Tilsner (A&M), CEL and counsel to discuss custody access motion, definition, and 10/7 Hearing preparation. |
| Brantley, Chase | 10/5/2022 | 0.5 | Call with A. Ciriello (A&M) to discuss filing of additional entities |
| Brantley, Chase | 10/5/2022 | 0.4 | Respond to questions from K&E re: activities of certain legal entities. |
| Brantley, Chase | 10/5/2022 | 0.6 | Attend call with A. Ciriello, A. Lal (A&M) re: GK8 prep checklist |
| Campagna, Robert | 10/5/2022 | 0.5 | Meeting with M3 (K. Ehrler, T. Biggs) and A&M (A. Ciriello) to discuss revised org structure and retention plan. |
| Campagna, Robert | 10/5/2022 | 0.3 | Call with A. Ciriello (A&M) regarding diligence workstream, upcoming new workstreams, and general case updates |
| Ciriello, Andrew | 10/5/2022 | 0.6 | Prepare bankruptcy 101 talking points for potential additional filing entities |
| Ciriello, Andrew | 10/5/2022 | 0.4 | Review and update calendar of key bankruptcy case dates through year end |
| Ciriello, Andrew | 10/5/2022 | 0.5 | Call with C. Brantley (A&M) to discuss filing of additional entities |
| Ciriello, Andrew | 10/5/2022 | 0.4 | Update and distribute revised bankruptcy prep checklist for potential new filing entities |

Exhibit D

***Celsius Network, LLC, et al.,
Time Detail of Task by Professional
October 1, 2022 through October 31, 2022***

BANKRUPTCY SUPPORT

| Professional | Date | Hours | Activity |
|---------------------|-------------|--------------|---|
| Ciriello, Andrew | 10/5/2022 | 0.3 | Call with R. Campagna (A&M) regarding diligence workstream, upcoming new workstreams, and general case updates |
| Ciriello, Andrew | 10/5/2022 | 0.6 | Attend call with A. Lal, C. Brantley (A&M) re: GK8 prep checklist |
| Ciriello, Andrew | 10/5/2022 | 0.6 | Review and comment on 341 meeting talking points |
| Lal, Arjun | 10/5/2022 | 0.6 | Attend call with A. Ciriello, C. Brantley (A&M) re: GK8 prep checklist |
| Lal, Arjun | 10/5/2022 | 0.7 | Attend meeting with M3 and A&M (R. Campagna, A. Ciriello) re: proposed KERP plan |
| Tilsner, Jeremy | 10/5/2022 | 0.5 | Participate in regular due diligence call with Celsius and K&E. |
| Bixler, Holden | 10/6/2022 | 0.6 | Review prep materials re: related party planning. |
| Bixler, Holden | 10/6/2022 | 0.9 | Attend weekly all advisor meeting. |
| Bixler, Holden | 10/6/2022 | 0.5 | Attend biweekly A&M team update call. |
| Bixler, Holden | 10/6/2022 | 0.7 | Call with S. Briefel & L. Wasserman (K&E), UK. Goldstein (Fischer), and A. Ciriello, A. Lal, P. Kinealy (A&M) to prepare for filing additional entities |
| Brantley, Chase | 10/6/2022 | 1.0 | Participate in call with Special Committee to review latest case developments and mining business plan. |
| Brantley, Chase | 10/6/2022 | 0.6 | Call with R. Campagna, A. Lal, E. Lucas, P. Kinealy, A. Frenkel, S. Colangelo, A. Ciriello (A&M) to discuss business plan, Diligence Process, Cash Flow and general case updates |
| Campagna, Robert | 10/6/2022 | 0.6 | Call with A. Lal, C. Brantley, A. Ciriello, P. Kinealy, A. Frenkel, E. Lucas, A. Colangelo (A&M) to discuss business plan, Diligence Process, Cash Flow and general case updates |
| Campagna, Robert | 10/6/2022 | 0.4 | Draft email related to security team retention issues. |
| Ciriello, Andrew | 10/6/2022 | 0.7 | Call with S. Briefel & L. Wasserman (K&E), UK. Goldstein (Fischer), and H. Bixler, A. Lal, and P. Kinealy (A&M) to prepare for filing additional entities |
| Ciriello, Andrew | 10/6/2022 | 0.6 | Call with R. Campagna, A. Lal, C. Brantley, P. Kinealy, A. Frenkel, E. Lucas, A. Colangelo (A&M) to discuss business plan, Diligence Process, Cash Flow and general case updates |
| Colangelo, Samuel | 10/6/2022 | 0.6 | Call with R. Campagna, A. Lal, C. Brantley, P. Kinealy, A. Frenkel, E. Lucas, A. Ciriello (A&M) to discuss business plan, Diligence Process, Cash Flow and general case updates |
| Frenkel, Adam | 10/6/2022 | 0.6 | Call with R. Campagna, A. Lal, C. Brantley, A. Ciriello, P. Kinealy, E. Lucas, A. Colangelo (A&M) to discuss business plan, Diligence Process, Cash Flow and general case updates |
| Kinealy, Paul | 10/6/2022 | 0.4 | Partial participation in call with R. Campagna, C. Brantley, A. Ciriello, A. Frenkel, E. Lucas, and A. Colangelo (A&M) to discuss business plan, Diligence Process, Cash Flow and general case updates. |

Exhibit D

*Celsius Network, LLC, et al.,
Time Detail of Task by Professional
October 1, 2022 through October 31, 2022*

BANKRUPTCY SUPPORT

| Professional | Date | Hours | Activity |
|---------------------|-------------|--------------|---|
| Kinealy, Paul | 10/6/2022 | 0.7 | Call with S. Briefel & L. Wasserman (K&E), UK. Goldstein (Fischer), and H. Bixler, A. Lal, and A. Ciriello (A&M) to prepare for filing additional entities |
| Lal, Arjun | 10/6/2022 | 0.7 | Call with S. Briefel & L. Wasserman (K&E), UK. Goldstein (Fischer), and H. Bixler, A. Ciriello, and P. Kinealy (A&M) to prepare for filing additional entities |
| Lal, Arjun | 10/6/2022 | 0.5 | Attend bi-weekly A&M team meeting to discuss case updates |
| Lucas, Emmet | 10/6/2022 | 0.6 | Call with R. Campagna, A. Lal, C. Brantley, P. Kinealy, A. Frenkel, S. Colangelo, A. Ciriello (A&M) to discuss business plan, Diligence Process, Cash Flow and general case updates |
| Bixler, Holden | 10/7/2022 | 1.0 | Conferences with K&E and L. Lamesh (CEL) re: transaction planning issues. |
| Brantley, Chase | 10/7/2022 | 1.0 | Participate in call with the Company to review GK8 preparation. |
| Campagna, Robert | 10/7/2022 | 0.8 | Prepare summary of retention plan participants at request of exco. |
| Ciriello, Andrew | 10/7/2022 | 0.2 | Call with A. Lal (A&M) to discuss preparation of new entities for filing |
| Ciriello, Andrew | 10/7/2022 | 1.0 | Call with Celsius management, K&E and A. Lal, P. Kinealy, H. Bixler, C. Brantley, B. Wadzita, E. Raab (A&M) to discuss preparation of new entities for filing |
| Ciriello, Andrew | 10/7/2022 | 0.3 | Call with S. Briefel (K&E) to discuss data collection requests for new entities considering a chapter 11 filing |
| Ciriello, Andrew | 10/7/2022 | 0.3 | Call with D. Latona, S. Briefel (K&E) and A. Lal (A&M) to discuss filing of new entities |
| Kinealy, Paul | 10/7/2022 | 1.0 | Attend prep session call for 341 hearing with C. Ferraro (CEL) and K&E team (C. Koenig, A. Wirtz) |
| Lal, Arjun | 10/7/2022 | 0.3 | Call with D. Latona, S. Briefel (K&E) and A. Ciriello (A&M) to discuss filing of new entities |
| Lal, Arjun | 10/7/2022 | 1.1 | Attend meeting with GK8 management (L. Lamesh), K&E (S. Briefel, D. Latona) and A&M team re: GK8 strategic planning |
| Lal, Arjun | 10/7/2022 | 0.2 | Call with A. Ciriello (A&M) to discuss preparation of new entities for filing |
| Lal, Arjun | 10/7/2022 | 1.0 | Attend prep session call for 341 hearing with C. Ferraro (CEL) and K&E team (C. Koenig, A. Wirtz) |
| Tilsner, Jeremy | 10/7/2022 | 0.5 | Participate in regular due diligence call with Celsius and K&E. |
| Wadzita, Brent | 10/7/2022 | 1.3 | Prepare supplemental statement three coin transaction exhibits in preparation of second 341 meeting. |
| Wadzita, Brent | 10/7/2022 | 1.9 | Prepare supplemental statement four exhibits in preparation of second 341 meeting. |
| Wadzita, Brent | 10/7/2022 | 1.1 | Prepare supplemental schedule F customer balance exhibits in preparation of second 341 meeting. |
| Ciriello, Andrew | 10/9/2022 | 1.3 | Develop bankruptcy prep schedule for additional entities to potentially file |

Exhibit D

***Celsius Network, LLC, et al.,
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| Professional | Date | Hours | Activity |
|---------------------|-------------|--------------|--|
| Bixler, Holden | 10/10/2022 | 1.1 | Review data tracker re: related party transaction. |
| Bixler, Holden | 10/10/2022 | 0.3 | Review asset and liability data prepared for equity committee. |
| Campagna, Robert | 10/10/2022 | 1.8 | Analysis of company presentation on historical profitability and bridge to losses. Provide comments on same to Celsius (C. Ferraro, K. Tang, A. Wu). |
| Campagna, Robert | 10/10/2022 | 1.1 | Address requests related to proposed retention plan in advance of filing motion. |
| Ciriello, Andrew | 10/10/2022 | 0.8 | Prepare for meeting with management to discuss additional filing entities |
| Colangelo, Samuel | 10/10/2022 | 0.4 | Assemble asset and liability schedule per internal request. |
| Lal, Arjun | 10/10/2022 | 2.1 | Review of Examiner diligence requests and allocate items to team |
| Lucas, Emmet | 10/10/2022 | 0.9 | Prepare monthly advisor accrual schedule for A. Seetharaman (CEL) for accounting purposes. |
| Lucas, Emmet | 10/10/2022 | 0.7 | Update model mechanics to calculate BTC roll forward schedule. |
| Pogorzelski, Jon | 10/10/2022 | 1.4 | Prepare analysis of diligence related to customer coin movements |
| Wadzita, Brent | 10/10/2022 | 0.9 | Prepare supplemental statement three exhibits in preparation of second 341 meeting. |
| Wadzita, Brent | 10/10/2022 | 2.2 | Prepare statement three coin exhibits in preparation of second 341 meeting. |
| Bixler, Holden | 10/11/2022 | 0.7 | Prepare outline of topics for Exco meeting. |
| Bixler, Holden | 10/11/2022 | 0.5 | Call with A. Ciriello (A&M) regarding GK8 and Israel bankruptcy prep |
| Bixler, Holden | 10/11/2022 | 1.0 | Attend telephone conference with L. Koren (CEL) and K&E re: related party preparation. |
| Campagna, Robert | 10/11/2022 | 1.2 | Address Celsius concerns related to retention plans and names prior to filing. |
| Campagna, Robert | 10/11/2022 | 0.5 | Call with Celsius (T. Ramos, C. Ferraro) and K&E (R. Kwastieniet) to discuss personnel concerns. |
| Ciriello, Andrew | 10/11/2022 | 1.0 | Call with Israel teams, S. Briefel (K&E) and H. Bixler, P. Kinealy, A. Lal, E. Lucas (A&M) to review first day motion diligence requests |
| Ciriello, Andrew | 10/11/2022 | 1.0 | Call with GK8 teams, S. Briefel (K&E) and H. Bixler, E. Lucas (A&M) to review first day motion diligence requests |
| Ciriello, Andrew | 10/11/2022 | 0.6 | Update and distribute GK8 and Israel first day motion tracker |
| Ciriello, Andrew | 10/11/2022 | 0.5 | Call with H. Bixler (A&M) regarding GK8 and Israel bankruptcy prep |
| Ciriello, Andrew | 10/11/2022 | 0.2 | Call with E. Lucas (A&M) to discuss GK8 and Israel bankruptcy prep |

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|---------------------|-------------|--------------|---|
| Lal, Arjun | 10/11/2022 | 0.6 | Attend diligence planning call for Examiner requests with K&E (D. Latona, S. Briefel) |
| Lal, Arjun | 10/11/2022 | 1.0 | Attend 341 meeting prep session with K&E team, Celsius (C. Ferraro) and A&M team |
| Lal, Arjun | 10/11/2022 | 1.1 | Attend meeting with GK8 management (L. Lamesh), K&E (S. Briefel, D. Latona) and A&M team re: GK8 strategic planning |
| Lal, Arjun | 10/11/2022 | 0.7 | Attend meeting with GK8 management (N. Schleifer), K&E (S. Briefel, D. Latona) and A&M team re: GK8 strategic planning |
| Lucas, Emmet | 10/11/2022 | 1.0 | Call with GK8 teams, S. Briefel (K&E) and H. Bixler, A. Ciriello (A&M) to review first day motion diligence requests |
| Lucas, Emmet | 10/11/2022 | 1.0 | Call with Israel teams, S. Briefel (K&E) and H. Bixler, P. Kinealy, A. Lal, A. Ciriello (A&M) to review first day motion diligence requests |
| Lucas, Emmet | 10/11/2022 | 0.2 | Call with A. Ciriello (A&M) to discuss GK8 and Israel bankruptcy prep |
| Tilsner, Jeremy | 10/11/2022 | 0.5 | Participate in regular due diligence call with Celsius and K&E. |
| Wadzita, Brent | 10/11/2022 | 2.6 | Attend working session to prepare chief financial officer for 341 hearing on the statements and schedules. |
| Wadzita, Brent | 10/11/2022 | 2.3 | Attend working session to prepare chief financial officer for 341 hearing on the statements and schedules. |
| Wadzita, Brent | 10/11/2022 | 2.2 | Attend working session to prepare chief financial officer for 341 hearing on the statements and schedules. |
| Campagna, Robert | 10/12/2022 | 1.3 | Call with Celsius (T. Ramos) to discuss employee roster and concerns related to resignations. |
| Campagna, Robert | 10/12/2022 | 0.5 | Participate in Celsius internal Exco call to provide case updates (C. Ferraro, others). |
| Ciriello, Andrew | 10/12/2022 | 0.4 | Call with D. Bendetson, Z. Mohamed (CVP) and E. Lucas (A&M) to discuss Israel bankruptcy prep process |
| Ciriello, Andrew | 10/12/2022 | 0.9 | Call with L. Koren (CEL), S. Briefel, A. Sexton, L. Wasserman, S. Toth (K&E), Y. Peled, A. Well, U. Klose (Fischer) and R. Kietly, D. Bendetson (CVP) to discuss tax implications of a Israel bankruptcy filing |
| Lal, Arjun | 10/12/2022 | 1.4 | Attend 341 prep session (business issues) with K&E team, Celsius (C. Ferraro) and A&M team |
| Lal, Arjun | 10/12/2022 | 1.4 | Attend 341 prep session (regulatory issues) with K&E team, Celsius (C. Ferraro) and A&M team |
| Lucas, Emmet | 10/12/2022 | 1.0 | Respond to diligence tracker in Israel bankruptcy prep process for data previously provided. |
| Lucas, Emmet | 10/12/2022 | 0.8 | Analyze cash management motion for funding scenarios to GK8 under chapter 11 filing. |
| Lucas, Emmet | 10/12/2022 | 0.4 | Call with D. Bendetson, Z. Mohamed (CVP) and A. Ciriello (A&M) to discuss Israel bankruptcy prep process |
| Wadzita, Brent | 10/12/2022 | 1.0 | Organize and track follow up questions to the final 341 meeting on the statements and schedules. |
| Wadzita, Brent | 10/12/2022 | 2.1 | Review and prepare follow-up tracker for questions re: final 341 hearing. |

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| Wadzita, Brent | 10/12/2022 | 2.9 | Attend final working session to prepare chief financial officer for 341 hearing on the statements and schedules. |
| Wadzita, Brent | 10/12/2022 | 1.1 | Prepare supplemental exhibits for schedule F customer liabilities. |
| Bixler, Holden | 10/13/2022 | 1.0 | Attend examiner follow-up discussion with K&E and examiner professionals. |
| Bixler, Holden | 10/13/2022 | 1.0 | Attend all advisor call. |
| Bixler, Holden | 10/13/2022 | 0.9 | Review draft restructuring presentation. |
| Campagna, Robert | 10/13/2022 | 0.7 | All advisors call with A. Colodny (W&C), M3, PWP, C. Koenig (K&E), CV and A. Ciriello (A&M) to discuss key areas of focus. |
| Ciriello, Andrew | 10/13/2022 | 0.7 | All advisors call with A. Colodny (W&C), M3, PWP, C. Koenig (K&E), CV and R. Campagna (A&M) to discuss key areas of focus. |
| Colangelo, Samuel | 10/13/2022 | 0.3 | Reconcile employee wage payments and confirm reimbursement invoices for payment. |
| Lal, Arjun | 10/13/2022 | 1.2 | Attend diligence call with Examiner / Jenner (S. Pillay, V. Lazar, S. Weiss) and K&E team |
| Lal, Arjun | 10/13/2022 | 2.1 | Attend 341 meeting |
| Lucas, Emmet | 10/13/2022 | 0.2 | Participate in call with E. Jones (K&E) to discuss UST request into SSG account relating to 345 requirements. |
| Lucas, Emmet | 10/13/2022 | 0.4 | Prepare response to UST for SSG account and its holding in response to 345 request. |
| Wadzita, Brent | 10/13/2022 | 1.3 | Prepare data request follow ups for company and UCC advisors to review re: statements and schedules. |
| Wadzita, Brent | 10/13/2022 | 1.8 | Review and prepare follow-ups to UCC advisor questions re: statements and schedules. |
| Bixler, Holden | 10/14/2022 | 0.4 | Review A&M team correspondence re: earn and custody balances. |
| Bixler, Holden | 10/14/2022 | 0.6 | Correspond with team re: related transaction data outreach. |
| Bixler, Holden | 10/14/2022 | 0.5 | Attend special committee update call |
| Campagna, Robert | 10/14/2022 | 0.6 | Call with Celsius (C. Ferraro, G. Bodnar) and A&M (J. Tilsner) to discuss data storage, data bases, and backups. |
| Tilsner, Jeremy | 10/14/2022 | 0.4 | Call with Chris Ferraro (CEL) to discuss access to underlying system data. |
| Tilsner, Jeremy | 10/14/2022 | 0.5 | Participate in regular due diligence call with Celsius and K&E. |
| Bixler, Holden | 10/17/2022 | 0.5 | Attend call with A&M team re: status of various workstreams |
| Bixler, Holden | 10/17/2022 | 0.8 | Review updated trackers re: related party transaction. |

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| Calvert, Sam | 10/17/2022 | 0.4 | Meeting with S. Colangelo (A&M) re: vendor relations and FDM caps. |
| Calvert, Sam | 10/17/2022 | 0.5 | Call with E. Lucas and A. Ciriello (A&M) to discuss Israel and GK8 bankruptcy preparation |
| Calvert, Sam | 10/17/2022 | 1.2 | Creation of detailed FDM tracker and related analyses. |
| Calvert, Sam | 10/17/2022 | 2.6 | Analysis of headcount and related analyses for additional wage motions. |
| Campagna, Robert | 10/17/2022 | 0.8 | Follows ups related to retention plan inquiries of UCC. |
| Campagna, Robert | 10/17/2022 | 1.1 | Review of balance data at request of K&E related to equity committee motion. |
| Ciriello, Andrew | 10/17/2022 | 0.7 | Update T-Minus schedule for Israel / GK8 filing and distribute to management for review |
| Ciriello, Andrew | 10/17/2022 | 0.3 | Extract consolidated balance sheet data from coin report and provide to counsel |
| Ciriello, Andrew | 10/17/2022 | 0.4 | Correspond with R. Shakhnovetsky, I. Inbar (CEL) regarding changes to BTC and ETH balances |
| Ciriello, Andrew | 10/17/2022 | 0.5 | Call with E. Lucas, S. Calvert (A&M) to discuss Israel and GK8 bankruptcy preparation |
| Ciriello, Andrew | 10/17/2022 | 0.8 | Call with S. Calvert (A&M) to discuss data needed to prepare Israel and GK8 for a Chapter 11 filing |
| Colangelo, Samuel | 10/17/2022 | 0.3 | Assemble dataroom file list and descriptions for new advisor team members. |
| Colangelo, Samuel | 10/17/2022 | 0.6 | Assemble initial cure schedule for GK8 vendor contracts. |
| Colangelo, Samuel | 10/17/2022 | 0.8 | Analyze and compile list of GK8 contracts in dataroom. |
| Lucas, Emmet | 10/17/2022 | 0.2 | Confirm market pricing for response to W. Thompson (K&E) regarding request into holdings of SSG account. |
| Lucas, Emmet | 10/17/2022 | 0.5 | Call with A. Ciriello, S. Calvert (A&M) to discuss Israel and GK8 bankruptcy preparation |
| Lucas, Emmet | 10/17/2022 | 0.6 | Prepare September bitcoin roll forward schedule to be included in coins report. |
| Wadzita, Brent | 10/17/2022 | 0.5 | Internal meeting to discuss customer balances listed on the schedules of assets and liabilities. |
| Wang, Gege | 10/17/2022 | 2.7 | Data Analytics - Load SOFA 3, SOFA 4, and Schedule F underlying data into SQL database and query data. |
| Bixler, Holden | 10/18/2022 | 0.9 | Correspond with team and L. Workman (CEL) re: related party diligence. |
| Bixler, Holden | 10/18/2022 | 0.5 | Attend custody touchpoint call with company and K&E. |
| Bixler, Holden | 10/18/2022 | 0.5 | Attend biweekly A&M team call. |

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|---------------------|-------------|--------------|--|
| Brantley, Chase | 10/18/2022 | 0.5 | Call with R. Campagna, A. Lal, H. Bixler, A. Ciriello, E. Lucas, A. Frenkel, R. Allison, S. Colangelo, B. Wadzita, S. Calvert, P. Kinealy, C. Dailey (all A&M) to discuss current workstreams and case updates. |
| Calvert, Sam | 10/18/2022 | 0.7 | Consolidation of historical employees information and related analyses. |
| Calvert, Sam | 10/18/2022 | 2.9 | Refresh of benefits data worksheet. |
| Calvert, Sam | 10/18/2022 | 2.8 | Refresh of wage motion data worksheet. |
| Calvert, Sam | 10/18/2022 | 0.7 | Analysis of headcount and related analyses for additional wage motions. |
| Calvert, Sam | 10/18/2022 | 0.5 | Call with A. Ciriello (A&M) re: non-debtor payroll data and related analyses. |
| Calvert, Sam | 10/18/2022 | 1.2 | Filling out wage motion worksheet based on prior filing. |
| Campagna, Robert | 10/18/2022 | 1.2 | Initial planning with respect to incentive plan and coordination with WTW. |
| Campagna, Robert | 10/18/2022 | 0.5 | A&M internal call to discuss work streams, key items, and status update (A. Lal, C. Brantley, A. Ciriello, H. Bixler). |
| Ciriello, Andrew | 10/18/2022 | 0.4 | Call with P. Kinealy (A&M) to discuss progress on September MOR and Israel / GK8 bankruptcy preparation |
| Ciriello, Andrew | 10/18/2022 | 0.3 | Correspond with S. Colangelo (A&M) regarding Israel vendor analysis for bankruptcy prep process |
| Ciriello, Andrew | 10/18/2022 | 0.5 | Call with S. Calvert (A&M) re: Israeli payroll data and related analyses |
| Ciriello, Andrew | 10/18/2022 | 0.5 | Prepare and distribute monthly public coin report and budget for filing |
| Ciriello, Andrew | 10/18/2022 | 0.4 | Collect and distribute GK8 insurance data to S. Briefel (K&E) |
| Colangelo, Samuel | 10/18/2022 | 0.5 | Call with R. Campagna, A. Lal, H. Bixler, A. Ciriello, E. Lucas, A. Frenkel, R. Allison, C. Brantley, B. Wadzita, S. Calvert, P. Kinealy, C. Dailey (all A&M) to discuss current workstreams and case updates. |
| Kinealy, Paul | 10/18/2022 | 0.4 | Call with A. Ciriello (A&M) to discuss progress on September MOR and Israel / GK8 bankruptcy preparation |
| Lucas, Emmet | 10/18/2022 | 0.5 | Call with R. Campagna, A. Lal, H. Bixler, A. Ciriello, C. Brantley, A. Frenkel, R. Allison, S. Colangelo, B. Wadzita, S. Calvert, P. Kinealy, C. Dailey (all A&M) to discuss current workstreams and case updates. |
| Tilsner, Jeremy | 10/18/2022 | 1.6 | Participate in call with G. Wage (A&M) and Celsius to discuss Snowflake databases/tables. |
| Tilsner, Jeremy | 10/18/2022 | 0.4 | Discuss production of past reports and bankruptcy requests with Celsius data team. |
| Wadzita, Brent | 10/18/2022 | 2.4 | Prepare customer exhibits for special committee update call. |
| Wadzita, Brent | 10/18/2022 | 1.8 | Review bankruptcy preparation tracker and first day motions and update comments. |

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| Wang, Gege | 10/18/2022 | 1.6 | Participate in call with J. Tilsner (A&M) company to discuss Snowflake databases/tables. |
| Bixler, Holden | 10/19/2022 | 0.6 | Review updated timeline table. |
| Calvert, Sam | 10/19/2022 | 0.4 | Comparison of GK8 employment data sources. |
| Calvert, Sam | 10/19/2022 | 0.5 | Call with E. Lucas (A&M) re: Israeli prep work (wages, vendors and cash management). |
| Calvert, Sam | 10/19/2022 | 2.6 | Updates to detailed FDM tracker and related analyses. |
| Calvert, Sam | 10/19/2022 | 0.3 | Call with A. Ciriello (A&M) re: Israeli prep work (wages, vendors and cash management). |
| Calvert, Sam | 10/19/2022 | 0.9 | Calculation of daily cash impact based on expected milestone. |
| Calvert, Sam | 10/19/2022 | 0.5 | Filling out wage motion based on existing framework. |
| Campagna, Robert | 10/19/2022 | 0.8 | Respond to UST retention plan requests. |
| Campagna, Robert | 10/19/2022 | 1.8 | Gather facts regarding employee turnover in light of retention efforts for Board. |
| Ciriello, Andrew | 10/19/2022 | 0.3 | Call with S. Calvert (A&M) to discuss Israel and GK8 bankruptcy preparation |
| Ciriello, Andrew | 10/19/2022 | 0.9 | Research previously provided contract data and correspond with Israel and GK8 management regarding the same |
| Ciriello, Andrew | 10/19/2022 | 0.2 | Call with S. Colangelo (A&M) to discuss Israel / GK8 contract collection process |
| Ciriello, Andrew | 10/19/2022 | 0.2 | Correspond with S. Briefel (K&E) regarding diligence requests in preparation for Israel / GK8 chapter 11 filing |
| Colangelo, Samuel | 10/19/2022 | 0.2 | Call with A. Ciriello (A&M) to discuss Israel / GK8 contract collection process |
| Lucas, Emmet | 10/19/2022 | 0.5 | Call with S. Calvert (A&M) re: Israeli prep work (wages, vendors, cash management) |
| Pogorzelski, Jon | 10/19/2022 | 1.2 | Reconcile creditor matrix records to ensure data is accurately presented |
| Pogorzelski, Jon | 10/19/2022 | 0.6 | Confer with internal A&M team to discuss creditor matrix |
| Pogorzelski, Jon | 10/19/2022 | 1.1 | Verify creditor matrix records are accurate with company provided data |
| Wadzita, Brent | 10/19/2022 | 1.6 | Process accredited and unaccredited customer breakdown by wallet size. |
| Bixler, Holden | 10/20/2022 | 0.5 | Call with R. Campagna, A. Lal, E. Lucas, A. Frenkel, C. Brantley, S. Calvert, S. Colangelo, P. Kinealy, C. Dailey (all A&M) to discuss current workstreams and case updates. |
| Brantley, Chase | 10/20/2022 | 0.5 | Call with R. Campagna, A. Lal, H. Bixler, E. Lucas, A. Frenkel, S. Calvert, S. Colangelo, P. Kinealy, C. Dailey (all A&M) to discuss current workstreams and case updates. |

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| Calvert, Sam | 10/20/2022 | 1.3 | Revisions to wage model. |
| Calvert, Sam | 10/20/2022 | 1.0 | Refinement of non-debtor specific benefits overview. |
| Calvert, Sam | 10/20/2022 | 0.8 | Refining request list for various motions. |
| Calvert, Sam | 10/20/2022 | 1.1 | Updates to detailed FDM tracker and related contingency planning. |
| Calvert, Sam | 10/20/2022 | 0.6 | Updates to detailed FDM tracker. |
| Campagna, Robert | 10/20/2022 | 0.5 | Call with A. Lal, H. Bixler, E. Lucas, A. Frenkel, C. Brantley, S. Calvert, S. Colangelo, P. Kinealy, C. Dailey (all A&M) to discuss current workstreams and case updates. |
| Campagna, Robert | 10/20/2022 | 0.5 | All advisor call with M3, PWP, A. Colodny (W&C), C. Koenig (K&E), CVP and A. Lal and A. Ciriello (A&M) to discuss business plan, diligence, litigation, counter party risk and general case updates |
| Campagna, Robert | 10/20/2022 | 0.6 | Prepare communication to board re: various employee matters. |
| Ciriello, Andrew | 10/20/2022 | 0.5 | All advisor call with M3, PWP, A. Colodny (W&C), C. Koenig (K&E), CVP and R. Campagna, A. Lal (A&M) to discuss business plan, diligence, litigation, counter party risk and general case updates |
| Ciriello, Andrew | 10/20/2022 | 0.3 | Call with S. Colangelo (A&M) to discuss GK8 contracts and cure schedule. |
| Colangelo, Samuel | 10/20/2022 | 0.3 | Call with A. Ciriello (A&M) to discuss GK8 contracts and cure schedule. |
| Colangelo, Samuel | 10/20/2022 | 0.5 | Call with R. Campagna, A. Lal, H. Bixler, E. Lucas, A. Frenkel, C. Brantley, S. Calvert, P. Kinealy, C. Dailey (all A&M) to discuss current workstreams and case updates. |
| Lal, Arjun | 10/20/2022 | 0.5 | Call with R. Campagna, H. Bixler, E. Lucas, A. Frenkel, C. Brantley, S. Calvert, S. Colangelo, P. Kinealy, C. Dailey (all A&M) to discuss current workstreams and case updates. |
| Lal, Arjun | 10/20/2022 | 0.5 | All advisor call with M3, PWP, A. Colodny (W&C), C. Koenig (K&E), CVP and R. Campagna, and A. Ciriello (A&M) to discuss business plan, diligence, litigation, counter party risk and general case updates |
| Lucas, Emmet | 10/20/2022 | 0.5 | Call with R. Campagna, A. Lal, H. Bixler, A. Frenkel, C. Brantley, S. Calvert, S. Colangelo, P. Kinealy, C. Dailey (all A&M) to discuss current workstreams and case updates. |
| Pogorzelski, Jon | 10/20/2022 | 1.1 | Analyze creditor matrix records related to customers to verify data is accurately presented |
| Pogorzelski, Jon | 10/20/2022 | 0.7 | Analyze creditors related to schedule G contracts to ensure data is accurately presented |
| Tilsner, Jeremy | 10/20/2022 | 0.6 | Call with Z. Ji (CEL) to discuss potential approach for adding resources to Celsius team. |
| Tilsner, Jeremy | 10/20/2022 | 0.4 | Call with VJ Vesnaver (CEL) to discuss potential approach for adding resources to Celsius team. |
| Calvert, Sam | 10/21/2022 | 2.1 | Updates to request lists and consolidation of additional data required for FDMs. |

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| Calvert, Sam | 10/21/2022 | 0.3 | Discussion with E. Lucas (A&M) re: GK8 data requests and next steps. |
| Campagna, Robert | 10/21/2022 | 0.6 | Participate in call with M3, White & Case, K&E, E. Lucas, A. Lal (A&M) to discuss mining business updates. |
| Lal, Arjun | 10/21/2022 | 0.6 | Participate in call with M3, White & Case, K&E, R. Campagna, E. Lucas (A&M) to discuss mining business updates. |
| Lucas, Emmet | 10/21/2022 | 1.1 | Provide comments to S. Calvert (A&M) on updates to GK8 contingency planning tracker. |
| Lucas, Emmet | 10/21/2022 | 0.3 | Discussion with S. Calvert (A&M) re: GK8 data requests and next steps |
| Lucas, Emmet | 10/21/2022 | 0.6 | Participate in call with M3, White & Case, K&E, R. Campagna, A. Lal (A&M) to discuss mining business updates. |
| Lucas, Emmet | 10/21/2022 | 0.2 | Correspond with J. Fan (CEL) regarding status of RFP for Midland sites. |
| Lucas, Emmet | 10/21/2022 | 1.4 | Examine proposal raised by Mothership regarding utility motion, confirm no impacts to no provider. |
| Tilsner, Jeremy | 10/21/2022 | 0.5 | Participate in regular due diligence call with Celsius and K&E. |
| Wadzita, Brent | 10/21/2022 | 1.7 | Review identified variances and analyze company data to further investigate questions. |
| Ciriello, Andrew | 10/23/2022 | 0.3 | Call with S. Colangelo (A&M) to discuss petition date balance sheet reconciliation |
| Colangelo, Samuel | 10/23/2022 | 0.3 | Call with A. Ciriello (A&M) to discuss petition date balance sheet reconciliation |
| Bixler, Holden | 10/24/2022 | 0.4 | Review critical dates update forwarded by K&E. |
| Bixler, Holden | 10/24/2022 | 1.1 | Confer with L. Workman (CEL) and A&M team re: related party process and planning. |
| Calvert, Sam | 10/24/2022 | 2.4 | Updates to non-debtor entity wage motions and prep for discussion with management. |
| Calvert, Sam | 10/24/2022 | 1.0 | Refinement of intercompany transfer and balance analysis. |
| Calvert, Sam | 10/24/2022 | 1.3 | Analyzing intercompany transfers and balances. |
| Campagna, Robert | 10/24/2022 | 0.6 | Correspondence related to KERP motion to T. Ramos (CEL). |
| Campagna, Robert | 10/24/2022 | 1.1 | Meeting with Celsius (T. Ramos) to discuss employee, retention and turnover issues. |
| Ciriello, Andrew | 10/24/2022 | 0.2 | Correspond with S. Calvert (A&M) regarding intercompany transaction analysis and GK8 chapter 11 preparation |
| Kinealy, Paul | 10/24/2022 | 0.6 | Research landlord/deposit issues from Celsius operations and advise Celsius re same |
| Pogorzelski, Jon | 10/24/2022 | 0.7 | Identify additional interested parties retained on court docket to add to list of conflicted parties |

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|---------------------|-------------|--------------|--|
| Pogorzelski, Jon | 10/24/2022 | 1.1 | Analyze court docket for additional interested parties to add to conflicts list |
| Pogorzelski, Jon | 10/24/2022 | 0.9 | Analyze court docket for pro hac vice appearances to capture additional parties for conflicts |
| Tilsner, Jeremy | 10/24/2022 | 0.5 | Participate in regular due diligence call with Celsius and K&E. |
| Wadzita, Brent | 10/24/2022 | 1.7 | Analyze data in response to corporate charges and expenses made by insiders while working for the company. |
| Bixler, Holden | 10/25/2022 | 0.5 | Attend custody checkpoint call with CEL. |
| Bixler, Holden | 10/25/2022 | 0.5 | Call with P. Kinealy, A. Frenkel, and E. Raab (A&M) re: workstream status and case updates. |
| Calvert, Sam | 10/25/2022 | 0.6 | Call with E. Lucas (A&M) and N. Schleifer (GK8) re: additional data requests. |
| Calvert, Sam | 10/25/2022 | 0.2 | Call with E. Lucas (A&M) follow up re: GK8 data requests. |
| Calvert, Sam | 10/25/2022 | 0.7 | Refining request lists for various motions. |
| Campagna, Robert | 10/25/2022 | 1.0 | Participate on Celsius internal Exco call (C. Ferraro, T. Ramos, others) and provide updates on restructuring process. |
| Campagna, Robert | 10/25/2022 | 0.9 | Prepare update for special committee related to data management project. |
| Colangelo, Samuel | 10/25/2022 | 0.8 | Assemble headcount and salary summary per Celsius request. |
| Colangelo, Samuel | 10/25/2022 | 0.3 | Correspond with A&M team regarding supporting information for first fee application payment. |
| Frenkel, Adam | 10/25/2022 | 0.5 | Call with P. Kinealy, H. Bixler, and E. Raab (A&M) re: workstream status and case updates. |
| Kinealy, Paul | 10/25/2022 | 0.5 | Call with A. Frenkel, H. Bixler, and E. Raab (A&M) re: workstream status and case updates. |
| Lucas, Emmet | 10/25/2022 | 0.9 | Prepare contingency plan for A&M discussion on Garden City power options. |
| Lucas, Emmet | 10/25/2022 | 0.2 | Call with S. Calvert (A&M) follow up re: GK8 data requests. |
| Lucas, Emmet | 10/25/2022 | 0.2 | Call with K. Ehrler (M3) to discuss Garden City power agreement. |
| Lucas, Emmet | 10/25/2022 | 0.6 | Call with S. Calvert (A&M) and N. Schleifer (GK8) re: additional data requests |
| Lucas, Emmet | 10/25/2022 | 0.9 | Prepare notes for internal review of mining call with Q. Lawlor (CEL), M3. |
| Lucas, Emmet | 10/25/2022 | 0.4 | Prepare data request list for N. Schleifer (GK8) for contingency planning purposes. |
| Raab, Emily | 10/25/2022 | 0.5 | Call with P. Kinealy, A. Frenkel, and H. Bixler (A&M) re: workstream status and case updates. |

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|---------------------|-------------|--------------|---|
| Tilsner, Jeremy | 10/25/2022 | 1.8 | Evaluate materials related to custody and withhold accounts in preparation for potential data analysis and requests. |
| Tilsner, Jeremy | 10/25/2022 | 0.8 | Create data analytics update presentation for Celsius Select Committee update |
| Bixler, Holden | 10/26/2022 | 0.5 | Confer with Latham and L. Workman (CEL) re: reporting issues. |
| Bixler, Holden | 10/26/2022 | 0.5 | Confer with A&M team re: open items and action plan. |
| Calvert, Sam | 10/26/2022 | 0.3 | Call with A. Ciriello (A&M) to discuss intercompany transactions |
| Calvert, Sam | 10/26/2022 | 0.8 | Call with A. Ciriello and E. Lucas (A&M) re: updates on FDM motions for new filing entity. |
| Campagna, Robert | 10/26/2022 | 0.5 | Review draft of retention plan agreement to be signed by employees. |
| Ciriello, Andrew | 10/26/2022 | 0.8 | Call with E. Lucas, S. Calvert (A&M) to discuss Israel and GK8 bankruptcy preparation |
| Ciriello, Andrew | 10/26/2022 | 0.8 | Review GK8 bankruptcy preparation support schedules ahead of meeting with K&E and A&M teams |
| Ciriello, Andrew | 10/26/2022 | 0.4 | Correspond with R. Campagna, A. Lal (A&M) regarding stablecoin sale motion and intercompany transactions |
| Ciriello, Andrew | 10/26/2022 | 0.3 | Call with S. Calvert (A&M) to discuss intercompany transactions |
| Colangelo, Samuel | 10/26/2022 | 0.5 | Assemble UST fee support file for Celsius. |
| Colangelo, Samuel | 10/26/2022 | 0.6 | Update GK8 contract information / cure schedule. |
| Lucas, Emmet | 10/26/2022 | 0.2 | Correspond with K&E regarding cash management letter for banking institutions in Israel. |
| Lucas, Emmet | 10/26/2022 | 0.7 | Participate in call with M3, PWP, W&C, Q. Lawlor (CEL) to discuss Mothership PPA. |
| Lucas, Emmet | 10/26/2022 | 0.8 | Call with A. Ciriello, S. Calvert (A&M) to discuss Israel and GK8 bankruptcy preparation |
| Lucas, Emmet | 10/26/2022 | 0.2 | Correspond with Y. Tsur (CEL) regarding legal authorization to clear funds in Israel. |
| Tilsner, Jeremy | 10/26/2022 | 0.4 | Call with G. Bodnar to discuss IT support and Snowflake Access for A&M data team |
| Tilsner, Jeremy | 10/26/2022 | 0.5 | Participate in regular due diligence call with Celsius and K&E. |
| Tilsner, Jeremy | 10/26/2022 | 0.9 | Join Celsius select committee update call to discuss approach for data access and future analysis needs. |
| Bixler, Holden | 10/27/2022 | 1.0 | Attend all advisor meeting. |
| Bixler, Holden | 10/27/2022 | 0.5 | Call with R. Campagna, A. Lal, A. Ciriello, A. Frenkel, E. Lucas, and S. Calvert (A&M) to discuss business plan, Diligence Process, Cash Flow and general case updates. |

Exhibit D

*Celsius Network, LLC, et al.,
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| Professional | Date | Hours | Activity |
|---------------------|-------------|--------------|--|
| Calvert, Sam | 10/27/2022 | 0.2 | Checking data items provided from N. Schleifer (GK8). |
| Calvert, Sam | 10/27/2022 | 0.5 | Call with R. Campagna, A. Lal, H. Bixler, A. Ciriello, A. Frenkel, and E. Lucas (A&M) to discuss business plan, Diligence Process, Cash Flow and general case updates. |
| Calvert, Sam | 10/27/2022 | 0.8 | Reconciliation from wage data provided from current. |
| Calvert, Sam | 10/27/2022 | 0.3 | Follow ups to call with N. Schleifer (GK8) on latest wage data provided. |
| Calvert, Sam | 10/27/2022 | 0.4 | Call with N. Schleifer (GK8) on latest wage data provided. |
| Calvert, Sam | 10/27/2022 | 0.5 | Updates to request lists and consolidation of additional data required for FDMs. |
| Calvert, Sam | 10/27/2022 | 1.6 | Updates to wage motion data. |
| Campagna, Robert | 10/27/2022 | 0.4 | Call with C. Ferraro (CEL) and R. Kwasteniet (K&E) to discuss concerns of UCC. |
| Campagna, Robert | 10/27/2022 | 0.4 | Call with D. Barse related to crypto security. |
| Campagna, Robert | 10/27/2022 | 0.8 | Discuss operational issues related to mining business with C. Ferraro. |
| Campagna, Robert | 10/27/2022 | 0.7 | All advisors call with W&C (A. Colodny), M3, PWP, K&E (C. Koenig), CV and A&M to discuss key areas of focus. |
| Campagna, Robert | 10/27/2022 | 1.7 | Analysis of intercompany accounting related customer deposits. |
| Campagna, Robert | 10/27/2022 | 0.5 | Call with A. Lal, A. Ciriello, A. Frenkel, E. Lucas, and S. Calvert (A&M) to discuss business plan, Diligence Process, Cash Flow and general case updates. |
| Ciriello, Andrew | 10/27/2022 | 0.8 | Analyze insider payments in support of response to complaint from pro se creditor |
| Ciriello, Andrew | 10/27/2022 | 0.7 | Analyze pro se creditor complaint regarding return of collateral to their Earn account |
| Ciriello, Andrew | 10/27/2022 | 0.2 | Correspond with R. Sabo, D. Tappen (CEL) regarding proposed coin transactions |
| Ciriello, Andrew | 10/27/2022 | 0.5 | Call with R. Campagna, A. Lal, A. Frenkel, E. Lucas, and S. Calvert (A&M) to discuss business plan, Diligence Process, Cash Flow and general case updates. |
| Frenkel, Adam | 10/27/2022 | 0.5 | Call with R. Campagna, A. Lal, H. Bixler, A. Ciriello, E. Lucas, and S. Calvert (A&M) to discuss business plan, Diligence Process, Cash Flow and general case updates. |
| Lal, Arjun | 10/27/2022 | 0.5 | Call with R. Campagna, A. Ciriello, A. Frenkel, E. Lucas, and S. Calvert (A&M) to discuss business plan, Diligence Process, Cash Flow and general case updates. |
| Lucas, Emmet | 10/27/2022 | 0.5 | Call with R. Campagna, A. Lal, A. Ciriello, A. Frenkel, and S. Calvert (A&M) to discuss business plan, Diligence Process, Cash Flow and general case updates. |

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| Professional | Date | Hours | Activity |
|---------------------|-------------|--------------|---|
| Lucas, Emmet | 10/27/2022 | 0.4 | Participate in call with D. Albert (CEL) to discuss diligence process into Mothership agreement from M3. |
| Lucas, Emmet | 10/27/2022 | 0.3 | Correspond with D. Albert (CEL) regarding progress on agreement with Mothership. |
| Allison, Roger | 10/28/2022 | 0.4 | Call with P. Kinealy, H. Bixler, S. Calvert, E. Lucas, S. Colangelo (A&M) and S. Briefel (K&E) re: new FDM status update. |
| Bixler, Holden | 10/28/2022 | 0.4 | Call with P. Kinealy, S. Calvert, R. Allison, E. Lucas, S. Colangelo (A&M) and S. Briefel (K&E) re: new FDM status update. |
| Bixler, Holden | 10/28/2022 | 0.6 | Review precedent re: related party transactions. |
| Bixler, Holden | 10/28/2022 | 0.5 | Confer with A&M team re: related party transaction status. |
| Calvert, Sam | 10/28/2022 | 0.4 | Call with P. Kinealy, H. Bixler, R. Allison, E. Lucas, S. Colangelo (A&M) and S. Briefel (K&E) re: new FDM status update. |
| Campagna, Robert | 10/28/2022 | 0.5 | Meeting with Celsius (C. Ferraro, A. Seetharaman) and A&M (A. Ciriello, A. Lal) regarding intercompany accounting. |
| Campagna, Robert | 10/28/2022 | 0.5 | KERP hearing prep sessions with K&E and Celsius (C. Ferraro). |
| Ciriello, Andrew | 10/28/2022 | 0.3 | Call with C. Moore, R. Country, and D. Deogun (A&M) to discuss cash management, plan workstreams, and case administration |
| Ciriello, Andrew | 10/28/2022 | 0.4 | Call with P. Kinealy, H. Bixler, S. Calvert, R. Allison, E. Lucas, S. Colangelo (A&M) and S. Briefel (K&E) re: new FDM status update. |
| Ciriello, Andrew | 10/28/2022 | 0.7 | Call with C. Ferraro, Y. Tsur, A. Seetharaman (CEL), R. Campagna, A. Lal (A&M) to discuss intercompany transactions |
| Ciriello, Andrew | 10/28/2022 | 0.3 | Further analyze pro se creditor complaint regarding return of collateral to their Earn account |
| Ciriello, Andrew | 10/28/2022 | 0.1 | Call with L. Workman (CEL) to discuss pro se creditor complaint |
| Colangelo, Samuel | 10/28/2022 | 0.3 | Participate in call with H. Bixler, A. Lal, P. Kinealy, A. Ciriello, E. Lucas, R. Allison, S. Calvert (all A&M), and K&E to discuss GK8 filing preparation. |
| Colangelo, Samuel | 10/28/2022 | 0.4 | Prepare support files and correspond with Celsius regarding professional fee payments. |
| Colangelo, Samuel | 10/28/2022 | 0.4 | Call with P. Kinealy, H. Bixler, S. Calvert, R. Allison, E. Lucas (A&M) and S. Briefel (K&E) re: new FDM status update. |
| Kinealy, Paul | 10/28/2022 | 0.4 | Call with H. Bixler, S. Calvert, R. Allison, E. Lucas, S. Colangelo (A&M) and S. Briefel (K&E) re: new FDM status update. |
| Kinealy, Paul | 10/28/2022 | 0.6 | Analyze updated GK8 motions and follow up with Kirkland re same |
| Lal, Arjun | 10/28/2022 | 0.7 | Attend call with S. Briefel, D. Latona (K&E) and E. Lucas, P. Kinealy (A&M) to discuss GK8 prep status |
| Lucas, Emmet | 10/28/2022 | 0.7 | Attend call with S. Briefel, D. Latona (K&E) and A. Lal, P. Kinealy (A&M) to discuss GK8 prep status |
| Lucas, Emmet | 10/28/2022 | 1.1 | Prepare summary of proposed agreement terms, additional comments of Mothership agreement for M3. |

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| Lucas, Emmet | 10/28/2022 | 0.4 | Call with P. Kinealy, H. Bixler, S. Calvert, R. Allison, A. Ciriello, S. Colangelo (A&M) and S. Briefel (K&E) re: new FDM status update. |
| Lucas, Emmet | 10/28/2022 | 0.2 | Correspond with K. Ehrler (M3) regarding Mothership agreement updates. |
| Lucas, Emmet | 10/28/2022 | 0.8 | Reconcile power assumptions in draft Mothership transaction agreement to working schedule previously provided. |
| Lucas, Emmet | 10/28/2022 | 0.4 | Correspond with A. Seetharaman (CEL) regarding allocation of professional fees/UST fee amongst legal entities. |
| Lucas, Emmet | 10/28/2022 | 0.4 | Multiple correspondences with D. Albert (CEL) regarding ongoing Mothership negotiations. |
| Tilsner, Jeremy | 10/28/2022 | 0.5 | Participate in regular due diligence call with Celsius and K&E. |
| Ciriello, Andrew | 10/29/2022 | 0.2 | Correspond with GK8 and Centerview teams regarding GK8 Chapter 11 prep process |
| Colangelo, Samuel | 10/30/2022 | 0.3 | Prepare support files and correspond with Celsius regarding professional fee payments. |
| Lucas, Emmet | 10/30/2022 | 0.2 | Correspond with D. Albert (CEL) regarding status of Mothership contract. |
| Calvert, Sam | 10/31/2022 | 0.6 | Attend call with N. Schleifer (GK8), S. Briefel (K&E), and E. Lucas, P. Kinealy, A. Lal, and S. Colangelo (A&M) (A&M) re: projected GK8 cure payments |
| Calvert, Sam | 10/31/2022 | 0.4 | Updates to request lists and correspondence with N. Schleifer (GK8) re: additional data requests. |
| Calvert, Sam | 10/31/2022 | 0.3 | Call with A. Ciriello (A&M) regarding intercompany transaction analysis |
| Calvert, Sam | 10/31/2022 | 0.4 | Call with N. Schleifer (GK8) re: additional data requests. |
| Campagna, Robert | 10/31/2022 | 1.2 | Prepare summary of key points related to retention plan and employee turnover issues. |
| Campagna, Robert | 10/31/2022 | 0.6 | Respond to WTW email related to insiders and proposed incentive plan participants. |
| Campagna, Robert | 10/31/2022 | 0.4 | Call to discuss Core Scientific with Celsius (C. Ferraro), CV (M. Puntus) and A&M. |
| Ciriello, Andrew | 10/31/2022 | 0.2 | Correspond with C. Ferraro (CEL) and R. Roman (K&E) in preparation for November 1 hearing |
| Ciriello, Andrew | 10/31/2022 | 0.5 | Call with L. Lamesh, N. Schleifer (GK8) and E. Lucas, A. Lal, P. Kinealy (A&M) to discuss GK8 chapter 11 prep process |
| Ciriello, Andrew | 10/31/2022 | 0.3 | Review and comment on sample motions adding on incremental debtors to already filed chapter 11 cases |
| Ciriello, Andrew | 10/31/2022 | 0.3 | Correspond with G. Hensley (K&E) regarding in-app customer communications and distribute files from dataroom |
| Ciriello, Andrew | 10/31/2022 | 0.1 | Call with T. Biggs (M3) regarding proposed UCC transactions subject to UCC approval |
| Ciriello, Andrew | 10/31/2022 | 0.6 | Call with E. Lucas (A&M) regarding diligence requests, cash flow forecast and mining workstreams |

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|---------------------|-------------|--------------|---|
| Ciriello, Andrew | 10/31/2022 | 0.2 | Correspond with K&E team regarding proposed coin transactions subject to UCC approval |
| Ciriello, Andrew | 10/31/2022 | 0.3 | Call with S. Calvert (A&M) regarding intercompany transaction analysis |
| Colangelo, Samuel | 10/31/2022 | 0.5 | Update professional fee tracker list to reflect latest invoices received and paid. |
| Colangelo, Samuel | 10/31/2022 | 0.3 | Correspond with Celsius and A&M regarding professional fee payments. |
| Colangelo, Samuel | 10/31/2022 | 0.6 | Attend call with N. Schleifer (GK8), S. Briefel (K&E), and E. Lucas, P. Kinealy, A. Lal, and S. Calvert (A&M) (A&M) re: projected GK8 cure payments |
| Kinealy, Paul | 10/31/2022 | 0.5 | Call with L. Lamesh, N. Schleifer (GK8) and E. Lucas, A. Lal, A. Ciriello (A&M) to discuss GK8 chapter 11 prep process |
| Kinealy, Paul | 10/31/2022 | 0.6 | Attend call with N. Schleifer (GK8), S. Briefel (K&E), and E. Lucas, A. Lal, S. Calvert, and S. Colangelo (A&M) (A&M) re: projected GK8 cure payments |
| Lal, Arjun | 10/31/2022 | 0.8 | Attend call with K. Ehrler, J. Schiffrin (M3) and R. Campagna (A&M) to discuss case update |
| Lal, Arjun | 10/31/2022 | 0.6 | Attend call with N. Schleifer (GK8), S. Briefel (K&E), and E. Lucas, P. Kinealy, S. Calvert, and S. Colangelo (A&M) (A&M) re: projected GK8 cure payments |
| Lal, Arjun | 10/31/2022 | 0.6 | Attend call with N. Schleifer (GK8), S. Briefel (K&E), and E. Lucas, P. Kinealy (A&M) re: GK8 prep |
| Lucas, Emmet | 10/31/2022 | 0.5 | Call with L. Lamesh, N. Schleifer (GK8) and P. Kinealy, A. Lal, A. Ciriello (A&M) to discuss GK8 chapter 11 prep process |
| Lucas, Emmet | 10/31/2022 | 0.6 | Analyze signed Mothership agreements for Mining to confirm language, financial impact in line with previous updates. |
| Lucas, Emmet | 10/31/2022 | 0.6 | Call with A. Ciriello (A&M) regarding diligence requests, cash flow forecast and mining workstreams |
| Lucas, Emmet | 10/31/2022 | 0.4 | Prepare list of expenses by type by advisor per request of A. Seetharaman (CEL) to facilitate accounting entries. |
| Lucas, Emmet | 10/31/2022 | 1.2 | Calculate historical reduction in opex, payroll in request to support exclusivity motion. |
| Lucas, Emmet | 10/31/2022 | 0.4 | Correspond with D. Albert (CEL) regarding implied updates to Mothership contract due to initial price not being secured. |
| Lucas, Emmet | 10/31/2022 | 0.2 | Correspond with A. Seetharaman (CEL) regarding specific wiring information for K&E, Akin. |
| Lucas, Emmet | 10/31/2022 | 0.6 | Correspond with A. Seetharaman (CEL) regarding required information to execute off-cycle payments. |
| Lucas, Emmet | 10/31/2022 | 0.4 | Participate in multiple calls with R. Marston (K&E) regarding invoice preparation of K&E, Akin invoices. |
| Lucas, Emmet | 10/31/2022 | 0.4 | Correspond with A. Wirtz (K&E) regarding status of K&E payment, internal processes for wire execution. |
| Lucas, Emmet | 10/31/2022 | 0.6 | Attend call with N. Schleifer (GK8), S. Briefel (K&E), and P. Kinealy, A. Lal, S. Calvert, and S. Colangelo (A&M) (A&M) re: projected GK8 cure payments |

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|---------------------|-------------|--------------|--|
| Lucas, Emmet | 10/31/2022 | 0.2 | Correspond with K. Ehrler (M3), R. Campagna (A&M) regarding execution of Mothership agreement. |
| Lucas, Emmet | 10/31/2022 | 0.3 | Correspond with J. Perman (CEL) regarding internal process to initiate off-cycle payment wire. |
| Lucas, Emmet | 10/31/2022 | 0.7 | Participate in multiple calls with A. Seetharaman (CEL) discussing invoice approval process, action items for ad hoc payments to advisors. |
| Tilsner, Jeremy | 10/31/2022 | 0.5 | Participate in regular due diligence call with Celsius and K&E. |
| Wadzita, Brent | 10/31/2022 | 1.1 | Investigate questions into coin transaction activity and source data. |
| Wadzita, Brent | 10/31/2022 | 2.1 | Update cure exhibit and tracker with final company comments re: final cure exhibit. |
| Subtotal | | 290.1 | |

BUSINESS PLAN

| Professional | Date | Hours | Activity |
|---------------------|-------------|--------------|---|
| Brantley, Chase | 10/1/2022 | 0.7 | Analyze updates to mining operating model and compare against prior version. |
| Frenkel, Adam | 10/1/2022 | 1.9 | Continued update to NewCo Presentation re: business plan. |
| Brantley, Chase | 10/2/2022 | 1.2 | Continue to analyze the mining operating model and prepare responses to Centerview open items list. |
| Brantley, Chase | 10/2/2022 | 1.1 | Analyze and prepare responses to preliminary question list from the Company re: updated mining operating model. |
| Frenkel, Adam | 10/2/2022 | 1.2 | Update to monthly liquidity forecast re: business plan. |
| Frenkel, Adam | 10/2/2022 | 0.8 | Update to trust recovery forecast re: business plan. |
| Frenkel, Adam | 10/2/2022 | 1.4 | Continued update to NewCo Presentation re: business plan. |
| Lal, Arjun | 10/2/2022 | 2.1 | Develop model mechanics for forecasting users in NewCo. |
| Lal, Arjun | 10/2/2022 | 1.7 | Develop model mechanics for forecasting NewCo G&A. |
| Lal, Arjun | 10/2/2022 | 1.3 | Review current user base and average wallet sizes for Celsius. |
| Brantley, Chase | 10/3/2022 | 1.1 | Discuss and outline updates to the mining model per discussion with energy broker. |
| Brantley, Chase | 10/3/2022 | 0.5 | Participate in call with the mining team and energy broker to discuss TX power curves and EMSA. |
| Brantley, Chase | 10/3/2022 | 0.7 | Summarize and share energy broker discussion with the team and propose next steps for operating model. |
| Brantley, Chase | 10/3/2022 | 1.0 | Participate in call with the mining team and Centerview to review mining business plan open items. |

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| Professional | Date | Hours | Activity |
|---------------------|-------------|--------------|--|
| Brantley, Chase | 10/3/2022 | 0.4 | Compare market research data points to current mining operating model assumptions. |
| Brantley, Chase | 10/3/2022 | 1.2 | Continue to analyze the mining operating model and outline revisions to be made. |
| Campagna, Robert | 10/3/2022 | 0.5 | Call with A. Lal and A. Frenkel (both A&M) to discuss working Kelvin model and changes needed. |
| Campagna, Robert | 10/3/2022 | 0.8 | Partial participation on Kelvin business plan call with Celsius (V. Vesnaver, D. Tappen) |
| Frenkel, Adam | 10/3/2022 | 2.1 | Continued to update NewCo Financial Plan presentation re: business plan |
| Frenkel, Adam | 10/3/2022 | 2.3 | Update to sensitivity analysis to support business plan model |
| Frenkel, Adam | 10/3/2022 | 2.2 | Update to trust recovery forecast re: business plan |
| Frenkel, Adam | 10/3/2022 | 1.4 | Update to cash flow analysis re: business plan |
| Frenkel, Adam | 10/3/2022 | 0.6 | Update AUM Schedules re: business plan |
| Frenkel, Adam | 10/3/2022 | 1.1 | Working session with V. Vesnaver (CEL) on business plan construct and model development |
| Frenkel, Adam | 10/3/2022 | 0.5 | Call with A. Lal and R. Campagna (both A&M) to discuss working Kelvin model and changes needed. |
| Lal, Arjun | 10/3/2022 | 1.7 | Review and edit slides for NewCo presentation |
| Lal, Arjun | 10/3/2022 | 2.2 | Develop and edit model mechanics for NewCo financial projections |
| Lal, Arjun | 10/3/2022 | 0.5 | Call with R. Campagna and A. Frenkel (both A&M) to discuss working Kelvin model and changes needed. |
| Lal, Arjun | 10/3/2022 | 1.2 | Working session with C. Ferraro, VJ. Vesnaver, D. Tappen (CEL) re: NewCo forecast |
| Brantley, Chase | 10/4/2022 | 0.8 | Multiple correspondence with the mining team re: opex assumptions in the operating model. |
| Brantley, Chase | 10/4/2022 | 1.7 | Prepare draft presentation of mining business plan and share with team for comments. |
| Brantley, Chase | 10/4/2022 | 1.3 | Revise mining business plan presentation per comments from the team and Centerview; share with the Company. |
| Brantley, Chase | 10/4/2022 | 1.2 | Prepare sensitivity analysis to include in mining business plan presentation. |
| Brantley, Chase | 10/4/2022 | 0.7 | Outline and share summary of presentation with the mining team ahead of meeting with management. |
| Brantley, Chase | 10/4/2022 | 0.5 | Call with A. Frenkel and A. Ciriello (A&M) to discuss business plan, Diligence Process, Cash Flow and general case updates |
| Brantley, Chase | 10/4/2022 | 0.5 | Participate in call with Centerview to discuss latest updates to mining business plan. |

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| Professional | Date | Hours | Activity |
|---------------------|-------------|--------------|---|
| Campagna, Robert | 10/4/2022 | 1.1 | Analysis of Core contracts and business plan alternatives. |
| Campagna, Robert | 10/4/2022 | 0.5 | Call with A. Lal (A&M) to discuss recovery analysis. |
| Ciriello, Andrew | 10/4/2022 | 0.5 | Call with C. Brantley and A. Frenkel (A&M) to discuss business plan, Diligence Process, Cash Flow and general case updates |
| Frenkel, Adam | 10/4/2022 | 2.8 | Update to cash flow analysis re: business plan |
| Frenkel, Adam | 10/4/2022 | 2.4 | Update to product profitability schedules re: business plan |
| Frenkel, Adam | 10/4/2022 | 0.5 | Call with C. Brantley and A. Ciriello (A&M) to discuss business plan, Diligence Process, Cash Flow and general case updates |
| Frenkel, Adam | 10/4/2022 | 1.6 | Update AUM Schedules re: business plan |
| Frenkel, Adam | 10/4/2022 | 2.3 | Continued to update NewCo Financial Plan presentation re: business plan |
| Frenkel, Adam | 10/4/2022 | 1.0 | Discussion with S. Maglic, D. Tappen, J. Perman, V. Vesnaver (CEL) on contingency analysis re: business plan |
| Frenkel, Adam | 10/4/2022 | 1.2 | Update AUM Schedules re: business plan |
| Lal, Arjun | 10/4/2022 | 0.5 | Call with R. Campagna (A&M) to discuss recovery analysis. |
| Lal, Arjun | 10/4/2022 | 0.6 | Review of NewCo financial forecast slides |
| Lal, Arjun | 10/4/2022 | 1.9 | Develop and edit model mechanics for NewCo financial projections |
| Brantley, Chase | 10/5/2022 | 0.4 | Correspond with the Company re: mining business plan deck. |
| Brantley, Chase | 10/5/2022 | 0.7 | Draft additional scenario assumptions for mining business plan. |
| Brantley, Chase | 10/5/2022 | 1.4 | Analyze revised mining operating model and prepare questions to discuss with Centerview and the Company. |
| Campagna, Robert | 10/5/2022 | 1.9 | Review of mining update business plan and summary presentation. |
| Campagna, Robert | 10/5/2022 | 1.0 | Kelvin business plan call with Celsius (C. Ferraro, VJ Vesnaver, O. Blonstein) and A&M (A. Lal) to discuss current status. |
| Frenkel, Adam | 10/5/2022 | 2.9 | Update to balance sheet and supporting roll forward schedules re: business plan |
| Frenkel, Adam | 10/5/2022 | 2.8 | Working session with C. Ferraro, K. Tang, V. Vesnaver, O. Blonstein, S. Hart, D. Tappen (CEL) and D. Bendetson (CVP) on business plan construct and model development |
| Frenkel, Adam | 10/5/2022 | 2.4 | Continued to update NewCo Financial Plan presentation re: business plan |
| Frenkel, Adam | 10/5/2022 | 1.9 | Discussion with S. Maglic, D. Tappen, J. Perman, V. Vesnaver (CEL) on contingency analysis re: business plan |

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| Professional | Date | Hours | Activity |
|---------------------|-------------|--------------|---|
| Frenkel, Adam | 10/5/2022 | 1.3 | Update AUM Schedules re: business plan |
| Lal, Arjun | 10/5/2022 | 0.4 | Attend meeting with R. Sabo, C. Ferraro (CEL) to discuss and approve coin movements. |
| Lal, Arjun | 10/5/2022 | 2.6 | Develop and refine user and AUM forecast for NewCo |
| Lal, Arjun | 10/5/2022 | 2.8 | Review and edit slides for NewCo presentation |
| Lal, Arjun | 10/5/2022 | 1.2 | Working session with C. Ferraro, VJ. Vesnaver, D. Tappen (CEL) re: NewCo forecast |
| Lal, Arjun | 10/5/2022 | 1.0 | Kelvin business plan call with Celsius (C. Ferraro, VJ Vesnaver, O. Blonstein) and A&M (R. Campagna) to discuss current status. |
| Lal, Arjun | 10/5/2022 | 2.3 | Review and edit financial projections model for NewCo |
| Brantley, Chase | 10/6/2022 | 1.2 | Finalize and share draft of alternative mining business plan scenarios with Centerview. |
| Campagna, Robert | 10/6/2022 | 0.8 | Finalize mining planning scenarios to be run after completion of base plan model. |
| Campagna, Robert | 10/6/2022 | 0.8 | Review mining business plan and plan for alternative hosting strategies. |
| Frenkel, Adam | 10/6/2022 | 0.8 | Update to balance sheet roll forwards re: business plan |
| Frenkel, Adam | 10/6/2022 | 2.3 | Update to trust recovery forecast re: business plan |
| Frenkel, Adam | 10/6/2022 | 0.9 | Update to balance sheet roll forwards re: business plan |
| Frenkel, Adam | 10/6/2022 | 1.0 | Working session with V. Vesnaver (CEL) on business plan construct and model development |
| Frenkel, Adam | 10/6/2022 | 2.2 | Continued to update NewCo Financial Plan presentation re: business plan |
| Frenkel, Adam | 10/6/2022 | 1.2 | Update to product profitability schedules re: business plan |
| Frenkel, Adam | 10/6/2022 | 1.7 | Continued to update NewCo Financial Plan presentation re: business plan |
| Lal, Arjun | 10/6/2022 | 2.6 | Update NewCo financial model |
| Lal, Arjun | 10/6/2022 | 2.3 | Review and analyze latest freeze report from company |
| Brantley, Chase | 10/7/2022 | 1.6 | Correspond with the Company re: mining business plan scenarios and additional inputs required. |
| Brantley, Chase | 10/7/2022 | 2.9 | Revise mining business plan model output pages and share with the Company for review. |
| Brantley, Chase | 10/7/2022 | 0.3 | Correspond with Centerview re: mining scenarios and prepare to share with the Company. |

Exhibit D

***Celsius Network, LLC, et al.,
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BUSINESS PLAN

| Professional | Date | Hours | Activity |
|---------------------|-------------|--------------|---|
| Brantley, Chase | 10/7/2022 | 0.4 | Finalize and share draft mining business plan and scenario assumptions with the UCC advisors. |
| Brantley, Chase | 10/7/2022 | 0.4 | Finalize and share mining business plan scenarios with the Company. |
| Campagna, Robert | 10/7/2022 | 0.7 | Analysis of prior marketing plans to assess customer acquisition costs. |
| Campagna, Robert | 10/7/2022 | 2.1 | Analysis of historical results by business line as compared with books and records and Kelvin plan assumptions. |
| Campagna, Robert | 10/7/2022 | 0.9 | Meeting with A&M team (A. Lal and A. Frenkel) to discuss working model and presentation related to Kelvin business plan. |
| Campagna, Robert | 10/7/2022 | 1.7 | Review of final mining business plan model prior to sharing with UCC advisors. |
| Campagna, Robert | 10/7/2022 | 1.1 | Kelvin working group call with Celsius (C. Ferraro, VJ Vesnaver), A&M (A. Lal, A. Frenkel), CV and Latham. |
| Frenkel, Adam | 10/7/2022 | 1.7 | Working session with C. Ferraro, K. Tang, V. Vesnaver, O. Blonstein, S. Hart, D. Tappen (CEL) and D. Bendetson (CVP) on business plan construct and model development |
| Frenkel, Adam | 10/7/2022 | 2.8 | Continued to update NewCo Financial Plan presentation re: business plan |
| Frenkel, Adam | 10/7/2022 | 1.7 | Update to product profitability schedules re: business plan |
| Frenkel, Adam | 10/7/2022 | 1.0 | Status Conference Call on Custody / Withhold Litigation |
| Frenkel, Adam | 10/7/2022 | 1.4 | Update to cash flow analysis re: business plan |
| Frenkel, Adam | 10/7/2022 | 2.3 | Update to balance sheet and supporting roll forward schedules re: business plan |
| Lal, Arjun | 10/7/2022 | 2.6 | Develop and refine NewCo financial forecast model outputs |
| Lal, Arjun | 10/7/2022 | 1.4 | Working session with C. Ferraro, VJ. Vesnaver, D. Tappen (CEL) re: NewCo forecast |
| Frenkel, Adam | 10/8/2022 | 2.3 | Review of Earn and Collateral historical balances re: business plan |
| Lal, Arjun | 10/8/2022 | 0.6 | Review historical marketing spend and Customer Acquisition Cost for NewCo |
| Frenkel, Adam | 10/9/2022 | 2.2 | Update to sensitivity analysis to support business plan model |
| Lal, Arjun | 10/9/2022 | 2.4 | Develop NewCo business plan executive summary slides |
| Brantley, Chase | 10/10/2022 | 1.0 | Participate in call with the UCC advisors to walk through the mining business plan. |
| Campagna, Robert | 10/10/2022 | 0.7 | Prepare Newco summary slides for special committee call. |
| Campagna, Robert | 10/10/2022 | 0.8 | Walk through Mining business plan model with M3 and A&M (C. Brantley). |

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BUSINESS PLAN

| Professional | Date | Hours | Activity |
|---------------------|-------------|--------------|---|
| Frenkel, Adam | 10/10/2022 | 2.2 | Revie of Earn and Collateral historical balances re: business plan |
| Frenkel, Adam | 10/10/2022 | 2.5 | Update to trust recovery forecast re: business plan |
| Frenkel, Adam | 10/10/2022 | 1.6 | Update to balance sheet and supporting roll forward schedules re: business plan |
| Frenkel, Adam | 10/10/2022 | 1.4 | Update to balance sheet roll forwards re: business plan |
| Frenkel, Adam | 10/10/2022 | 1.2 | Update to product profitability schedules re: business plan |
| Frenkel, Adam | 10/10/2022 | 0.9 | Update Bridge Slides re: business plan |
| Lal, Arjun | 10/10/2022 | 2.3 | Refine NewCo financial model outputs |
| Lal, Arjun | 10/10/2022 | 2.7 | Edit and comment on NewCo financial forecast slides |
| Brantley, Chase | 10/11/2022 | 1.0 | Participate in a call with the mining team to review the scenarios to be built in the mining business plan model. |
| Brantley, Chase | 10/11/2022 | 0.5 | Participate in call with Centerview to discuss mining scenarios timeline. |
| Brantley, Chase | 10/11/2022 | 0.5 | Call with A. Ciriello and A. Frenkel (A&M) to discuss business plan, Diligence Process, Cash Flow and general case updates |
| Ciriello, Andrew | 10/11/2022 | 0.5 | Call with C. Brantley and A. Frenkel (A&M) to discuss business plan, Diligence Process, Cash Flow and general case updates |
| Frenkel, Adam | 10/11/2022 | 0.8 | Update to sensitivity analysis to support business plan model |
| Frenkel, Adam | 10/11/2022 | 2.8 | Continued to update NewCo Financial Plan presentation re: business plan |
| Frenkel, Adam | 10/11/2022 | 2.7 | Update to NewCo deposit assumptions re: business plan |
| Frenkel, Adam | 10/11/2022 | 1.7 | Update to product profitability schedules re: business plan |
| Frenkel, Adam | 10/11/2022 | 1.9 | Update Bridge Slides re: business plan |
| Frenkel, Adam | 10/11/2022 | 0.5 | Call with C. Brantley and A. Ciriello (A&M) to discuss business plan, Diligence Process, Cash Flow and general case updates |
| Lal, Arjun | 10/11/2022 | 2.8 | Refine NewCo financial model outputs |
| Brantley, Chase | 10/12/2022 | 1.6 | Analyze revised mining operating model with updated scenarios. |
| Brantley, Chase | 10/12/2022 | 0.5 | Participate in call with Centerview, E. Lucas (A&M) to discuss updates to mining business plan. |
| Brantley, Chase | 10/12/2022 | 0.5 | Participate in a call with the mining team and Centerview to review business plan model timeline. |

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|---------------------|-------------|--------------|---|
| Campagna, Robert | 10/12/2022 | 0.4 | Mining business plan discussion with management (C. Ferraro) and special committee (A. Carr, D. Barse). |
| Campagna, Robert | 10/12/2022 | 1.3 | Review Newco business plan materials and draft ppt presentation. |
| Frenkel, Adam | 10/12/2022 | 1.4 | Update user roll forward assumptions re: business plan model |
| Frenkel, Adam | 10/12/2022 | 0.8 | Update to NewCo deposit assumptions re: business plan |
| Frenkel, Adam | 10/12/2022 | 1.3 | Update to model drivers mechanics page re: business plan |
| Frenkel, Adam | 10/12/2022 | 2.9 | Continued to update NewCo Financial Plan presentation re: business plan |
| Frenkel, Adam | 10/12/2022 | 2.4 | Update to trust recovery forecast re: business plan |
| Frenkel, Adam | 10/12/2022 | 1.0 | Working session with V. Vesnaver (CEL) on business plan construct and model development |
| Frenkel, Adam | 10/12/2022 | 0.8 | Update Bridge Slides re: business plan |
| Lal, Arjun | 10/12/2022 | 2.3 | Update NewCo financial output slides |
| Lal, Arjun | 10/12/2022 | 1.8 | Update mechanics in NewCo financial model |
| Lal, Arjun | 10/12/2022 | 1.6 | Develop analysis re: Celsius user stratification by location and wallet size |
| Lucas, Emmet | 10/12/2022 | 0.5 | Participate in call with Centerview and C. Brantley (A&M) to discuss updates to mining business plan. |
| Wadzita, Brent | 10/12/2022 | 1.1 | Analyze customer user base by geographical locations and program type. |
| Brantley, Chase | 10/13/2022 | 2.3 | Continue to review the revised mining operating model scenarios and outline open items to review with the Company. |
| Frenkel, Adam | 10/13/2022 | 2.9 | Continued to update NewCo Financial Plan presentation re: business plan |
| Frenkel, Adam | 10/13/2022 | 2.2 | Update to NewCo deposit assumptions re: business plan |
| Frenkel, Adam | 10/13/2022 | 1.8 | Update to sensitivity analysis to support business plan model |
| Frenkel, Adam | 10/13/2022 | 2.3 | Update Bridge Slides re: business plan |
| Frenkel, Adam | 10/13/2022 | 1.6 | Update user roll forward assumptions re: business plan model |
| Frenkel, Adam | 10/13/2022 | 0.5 | Call with R. Campagna, A. Lal, C. Brantley, A. Ciriello, E. Lucas, A. Colangelo (A&M) to discuss business plan, Diligence Process, Cash Flow and general case updates |
| Lal, Arjun | 10/13/2022 | 2.3 | Edit G&A and head count forecast for NewCo |

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|---------------------|-------------|--------------|--|
| Lal, Arjun | 10/13/2022 | 1.7 | Refine product level financial inputs / mechanics in NewCo financial model |
| Wadzita, Brent | 10/13/2022 | 2.3 | Analyze customer user base stratification by customer wallet size and geographical location. |
| Wadzita, Brent | 10/13/2022 | 2.1 | Analyze customer user base by wallet size and program type. |
| Wadzita, Brent | 10/13/2022 | 0.9 | Process accredited and unaccredited customer breakdown and fold into customer demographics data. |
| Brantley, Chase | 10/14/2022 | 0.7 | Share revised mining business plan scenarios and comments with Centerview for review. |
| Campagna, Robert | 10/14/2022 | 0.6 | Call with A&M (A. Lal, A. Frenkel) to discuss draft power point slides and underlying financial plan. |
| Campagna, Robert | 10/14/2022 | 1.9 | Newco business plan discussion with Centerview (M. Puntus) and Celsius (C. Ferraro, O. Blonstein, VJ Vesnaver) and A&M (A. Lal, A. Frenkel). |
| Campagna, Robert | 10/14/2022 | 1.3 | Analysis of Newco balance sheet and cash flow position. |
| Frenkel, Adam | 10/14/2022 | 1.8 | Update to balance sheet and supporting roll forward schedules re: business plan |
| Frenkel, Adam | 10/14/2022 | 1.7 | Update to product profitability schedules re: business plan |
| Frenkel, Adam | 10/14/2022 | 1.4 | Review session with C. Ferraro, K. Tang, V. Vesnaver, O. Blonstein, S. Hart, D. Tappen (CEL) and D. Bendetson (CVP) on Financial Modeling Slides |
| Frenkel, Adam | 10/14/2022 | 0.9 | Update to balance sheet roll forwards re: business plan |
| Frenkel, Adam | 10/14/2022 | 2.6 | Continued to update NewCo Financial Plan presentation re: business plan |
| Lal, Arjun | 10/14/2022 | 2.1 | Review and edit NewCo financial model |
| Lal, Arjun | 10/14/2022 | 1.4 | Analyze Celsius historical staking revenue and average returns |
| Lal, Arjun | 10/14/2022 | 3.4 | Update NewCo financial output slides |
| Lal, Arjun | 10/14/2022 | 1.4 | Attend meeting with K&E, Latham, Celsius, Centerview and A&M teams to discuss NewCo financial forecast |
| Brantley, Chase | 10/15/2022 | 0.3 | Correspond with Centerview re: mining scenarios contemplated in the revised business plan. |
| Frenkel, Adam | 10/15/2022 | 1.1 | Call with A. Lal (A&M) to discuss additional changes to NewCo financial forecast |
| Frenkel, Adam | 10/15/2022 | 0.6 | Update to trust recovery forecast re: business plan |
| Lal, Arjun | 10/15/2022 | 1.1 | Call with A. Frenkel (A&M) to discuss additional changes to NewCo financial forecast |
| Campagna, Robert | 10/16/2022 | 1.1 | Review Newco financial projections and associated deck following diligence call. |

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|---------------------|-------------|--------------|--|
| Frenkel, Adam | 10/16/2022 | 1.1 | Update to model drivers mechanics page re: business plan |
| Frenkel, Adam | 10/16/2022 | 0.9 | Update to cash flow analysis re: business plan |
| Frenkel, Adam | 10/16/2022 | 0.6 | Call with A. Lal (A&M) to review changes to NewCo financial forecast |
| Lal, Arjun | 10/16/2022 | 0.6 | Call with A. Frenkel (A&M) to review changes to NewCo financial forecast |
| Brantley, Chase | 10/17/2022 | 0.5 | Participate in call with the UCC advisors (M3 and PWP), Centerview, and E. Lucas, P. Kinealy, and J. Tilsner (A&M) to discuss hosting alternatives. |
| Brantley, Chase | 10/17/2022 | 0.7 | Compare revised buildout plan to prior forecast and outline questions for the Company. |
| Brantley, Chase | 10/17/2022 | 1.6 | Analyze and prepare questions re: buildout scenarios for mining business plan. |
| Brantley, Chase | 10/17/2022 | 1.4 | Analyze and discuss with team certain sheet from certain hosting provider. |
| Brantley, Chase | 10/17/2022 | 0.5 | Call with Mining team (R. Pavon, C. Ferraro) and A&M (R. Campagna, and A. Lal) to discuss next steps re business cases. |
| Campagna, Robert | 10/17/2022 | 0.6 | Call with A&M (A. Lal, A. Frenkel) to discuss updates to financial projections. |
| Campagna, Robert | 10/17/2022 | 0.5 | Call with Mining team (R. Pavon, C. Ferraro) and A&M (C. Brantley and A. Lal) to discuss next steps re business cases. |
| Campagna, Robert | 10/17/2022 | 0.5 | Call with Centerview (M. Puntus) to discuss strategic issues related to Newco. |
| Campagna, Robert | 10/17/2022 | 1.2 | Review of revised newco projections and summary presentation prior to regroup with mgmt. team. |
| Dailey, Chuck | 10/17/2022 | 0.8 | Analyze coin report overlay to freeze report |
| Dailey, Chuck | 10/17/2022 | 1.8 | Analyze and understand freeze reports |
| Frenkel, Adam | 10/17/2022 | 1.8 | Update user roll forward assumptions re: business plan model |
| Frenkel, Adam | 10/17/2022 | 2.8 | Continued to update NewCo Financial Plan presentation re: business plan |
| Frenkel, Adam | 10/17/2022 | 2.7 | Update to trust recovery forecast re: business plan |
| Frenkel, Adam | 10/17/2022 | 2.5 | Update to sensitivity analysis to support business plan model |
| Kinealy, Paul | 10/17/2022 | 0.5 | Participate in call with the UCC advisors (M3 and PWP), Centerview, and C. Brantley, E. Lucas, and J. Tilsner (A&M) to discuss hosting alternatives. |
| Lal, Arjun | 10/17/2022 | 0.5 | Call with Mining team (R. Pavon, C. Ferraro) and A&M (R. Campagna, and C. Brantley) to discuss next steps re business cases. |
| Lal, Arjun | 10/17/2022 | 1.9 | Review and edit NewCo financial forecast slides |

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|---------------------|-------------|--------------|---|
| Lal, Arjun | 10/17/2022 | 2.3 | Review slides from Celsius team re: NewCo products |
| Lal, Arjun | 10/17/2022 | 2.3 | Make edits to the NewCo financial presentation |
| Lal, Arjun | 10/17/2022 | 2.4 | Review historical loss analysis provided by Celsius |
| Lucas, Emmet | 10/17/2022 | 0.5 | Participate in call with the UCC advisors (M3 and PWP), Centerview, and C. Brantley, P. Kinealy, and J. Tilsner (A&M) to discuss hosting alternatives. |
| Tilsner, Jeremy | 10/17/2022 | 0.5 | Participate in call with the UCC advisors (M3 and PWP), Centerview, and C. Brantley, E. Lucas, and P. Kinealy (A&M) to discuss hosting alternatives. |
| Brantley, Chase | 10/18/2022 | 0.6 | Summarize and share the updated buildout cost estimates with Centerview and team. |
| Brantley, Chase | 10/18/2022 | 1.0 | Participate in call with the mining team to discuss final business plan scenario. |
| Brantley, Chase | 10/18/2022 | 0.5 | Participate in call with the mining team and Centerview to review the latest draft of the mining business plan. |
| Brantley, Chase | 10/18/2022 | 0.3 | Respond to questions from the Company: prior materials and presentations for the mining business. |
| Campagna, Robert | 10/18/2022 | 0.6 | Call with Celsius (C. Ferraro, D. Tappen, O. Blonstein, VJ Vesnaver), Centerview (M. Puntus) and A&M (A. Lal, A. Frenkel) to discuss updated projections. |
| Campagna, Robert | 10/18/2022 | 0.7 | Working session with A&M (A. Lal, A. Frenkel) to discuss updated projections and model changes. |
| Campagna, Robert | 10/18/2022 | 0.5 | Call with Celsius (C. Ferraro, K. Tang) and A&M (A. Lal) to discuss historical profitability analysis and associated slides. |
| Campagna, Robert | 10/18/2022 | 2.3 | Analysis and review of historic profitability slides in advance of presentation to Board. |
| Campagna, Robert | 10/18/2022 | 1.4 | Provide edits to business plan slides in draft presentation. |
| Campagna, Robert | 10/18/2022 | 1.9 | Analysis of data related to customer account numbers and size (stratifications) |
| Frenkel, Adam | 10/18/2022 | 0.5 | Call with R. Campagna, A. Lal, C. Brantley, A. Ciriello, A. Colangelo (A&M) to discuss business plan, Diligence Process, Cash Flow and general case updates |
| Frenkel, Adam | 10/18/2022 | 2.2 | Update to sensitivity analysis to support business plan model |
| Frenkel, Adam | 10/18/2022 | 2.6 | Continued to update NewCo Financial Plan presentation re: business plan |
| Frenkel, Adam | 10/18/2022 | 0.9 | Update to model drivers mechanics page re: business plan |
| Frenkel, Adam | 10/18/2022 | 1.4 | Update User Balances and Retention Assumptions re: business plan |
| Frenkel, Adam | 10/18/2022 | 1.1 | Update income statement forecast re: On Ramp |

Exhibit D

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BUSINESS PLAN

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|---------------------|-------------|--------------|--|
| Lal, Arjun | 10/18/2022 | 1.7 | Make changes to user forecast / AUM mechanics in NewCo financial model |
| Lal, Arjun | 10/18/2022 | 1.0 | Attend meeting with Centerview, Celsius and A&M teams to review NewCo financial forecast |
| Lal, Arjun | 10/18/2022 | 0.7 | Meeting with C. Ferraro, K.Tang (CEL) and R. Campagna (A&M) to review historical profitability analysis |
| Lal, Arjun | 10/18/2022 | 0.7 | Attend call with K.Tang (CEL), A. Frenkel (A&M) re: NewCo financial model inputs |
| Lal, Arjun | 10/18/2022 | 1.7 | Edit NewCo financial forecast slides |
| Lal, Arjun | 10/18/2022 | 2.5 | Make edits to the NewCo financial presentation |
| Lal, Arjun | 10/18/2022 | 2.6 | Review of revised company product slides; provide comment to Celsius team |
| Wadzita, Brent | 10/18/2022 | 1.6 | Analyze customer user base stratification by customer wallet size for the withheld program. |
| Brantley, Chase | 10/19/2022 | 1.0 | Participate in special committee call to discuss the mining business plan and sale process. |
| Campagna, Robert | 10/19/2022 | 1.0 | Call with Board (A. Carr, D. Barse), Celsius (C. Ferraro, K. Tang) and K&E, CV, A&M to review historical profitability presentation. |
| Campagna, Robert | 10/19/2022 | 0.8 | Call with A&M (A. Lal, A. Frenkel) regarding next steps and turn of projection materials. |
| Campagna, Robert | 10/19/2022 | 1.3 | Analysis of Barber Lake build out cost summary. |
| Campagna, Robert | 10/19/2022 | 0.7 | Review updated business plan materials in advance of meeting with management team and company side advisors. |
| Dailey, Chuck | 10/19/2022 | 1.7 | Analyze business plan model |
| Dailey, Chuck | 10/19/2022 | 1.3 | Analyze business plan presentation |
| Frenkel, Adam | 10/19/2022 | 1.6 | Update user roll forward assumptions re: business plan model |
| Frenkel, Adam | 10/19/2022 | 1.5 | Update to sensitivity analysis to support business plan model |
| Frenkel, Adam | 10/19/2022 | 0.8 | Call with A&M (A. Lal, R. Campagna) regarding next steps and turn of projection materials. |
| Frenkel, Adam | 10/19/2022 | 2.3 | Update income statement forecast re: On Ramp |
| Frenkel, Adam | 10/19/2022 | 0.8 | Update User Balances and Retention Assumptions re: business plan |
| Frenkel, Adam | 10/19/2022 | 0.5 | Meeting to review NewCo financial model with A. Lal (A&M) |
| Frenkel, Adam | 10/19/2022 | 2.6 | Continued to update NewCo Financial Plan presentation re: business plan |

Exhibit D

***Celsius Network, LLC, et al.,
Time Detail of Task by Professional
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BUSINESS PLAN

| Professional | Date | Hours | Activity |
|---------------------|-------------|--------------|---|
| Lal, Arjun | 10/19/2022 | 2.3 | Analysis of forward BTC curves for input into NewCo financial model |
| Lal, Arjun | 10/19/2022 | 0.5 | Meeting to review NewCo financial model with A. Frenkel (A&M) |
| Lal, Arjun | 10/19/2022 | 1.6 | Update NewCo financial forecast slides |
| Lal, Arjun | 10/19/2022 | 0.8 | Call with A&M (R. Campagna, A. Frenkel) regarding next steps and turn of projection materials. |
| Lal, Arjun | 10/19/2022 | 0.4 | Attend weekly call with C. Ferraro, R. Sabo (CEL), R. Kwasteniet (K&E) to discuss coin movements |
| Lal, Arjun | 10/19/2022 | 1.8 | Attend meeting with Special Committee and K&E team to discuss NewCo plan |
| Wadzita, Brent | 10/19/2022 | 2.1 | Analyze customer user base by wallet size for custody program type. |
| Wadzita, Brent | 10/19/2022 | 2.7 | Analyze customer user base stratification by customer wallet size for the earn program. |
| Campagna, Robert | 10/20/2022 | 1.6 | Call with management team (C. Ferraro, O. Blonstein, VJ Vesnaver), Centerview (M. Puntus) to discuss updated projections and business plan materials. |
| Dailey, Chuck | 10/20/2022 | 1.2 | Analyze business plan model |
| Frenkel, Adam | 10/20/2022 | 1.3 | Update user roll forward assumptions re: business plan model |
| Frenkel, Adam | 10/20/2022 | 1.9 | Update User Balances and Retention Assumptions re: business plan |
| Frenkel, Adam | 10/20/2022 | 0.5 | Call with R. Campagna, A. Lal, H. Bixler, E. Lucas, C. Brantley, S. Calvert, S. Colangelo, P. Kinealy, C. Dailey (all A&M) to discuss current workstreams and case updates. |
| Frenkel, Adam | 10/20/2022 | 1.6 | Update to sensitivity analysis to support business plan model |
| Frenkel, Adam | 10/20/2022 | 0.3 | Update to model drivers mechanics page re: business plan |
| Frenkel, Adam | 10/20/2022 | 2.6 | Continued to update NewCo Financial Plan presentation re: business plan |
| Lal, Arjun | 10/20/2022 | 2.1 | Update NewCo financial output slides |
| Lal, Arjun | 10/20/2022 | 1.2 | Attend meeting with M. Puntus (CVP), C. Ferraro, O. Blonstein (CEL) to review updated NewCo financial forecast |
| Wadzita, Brent | 10/20/2022 | 2.4 | Prepare exhibits of customer user base stratification by program type and wallet size. |
| Campagna, Robert | 10/21/2022 | 0.5 | Follow up discussion / debrief with A&M team (A. Lal, A. Frenkel) after board discussion related to projections. |
| Campagna, Robert | 10/21/2022 | 1.5 | Call to present business plan materials to special committee of Board including Celsius (C. Ferraro, O. Blonstein, VJ Vesnaver), Centerview (M. Puntus), K&E and C. Dailey (A&M). |

***Celsius Network, LLC, et al.,
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October 1, 2022 through October 31, 2022***

BUSINESS PLAN

| Professional | Date | Hours | Activity |
|---------------------|-------------|--------------|---|
| Campagna, Robert | 10/21/2022 | 1.2 | Contingency planning related to mining operations and hosting partner issues. |
| Dailey, Chuck | 10/21/2022 | 1.5 | Call to present business plan materials to special committee of Board including Celsius (C. Ferraro, O. Blonstein, VJ Vesnaver), Centerview (M. Puntus), K&E and R. Campagna (A&M). |
| Dailey, Chuck | 10/21/2022 | 0.5 | Internal A&M meeting to regroup on the meeting with the special committee |
| Dailey, Chuck | 10/21/2022 | 0.6 | Analyze business plan model |
| Frenkel, Adam | 10/21/2022 | 1.2 | Update to balance sheet roll forwards re: business plan |
| Frenkel, Adam | 10/21/2022 | 1.8 | Continued to update NewCo Financial Plan presentation re: business plan |
| Frenkel, Adam | 10/21/2022 | 1.4 | Update User Balances and Retention Assumptions re: business plan |
| Frenkel, Adam | 10/21/2022 | 0.8 | Update to trust recovery forecast re: business plan |
| Frenkel, Adam | 10/21/2022 | 2.4 | Update to sensitivity analysis to support business plan model |
| Lal, Arjun | 10/21/2022 | 0.9 | Attend call with Celsius, K&E, A&M teams and Special Committee re: mining business plan |
| Lal, Arjun | 10/21/2022 | 1.9 | Update numbers in historical profitability analysis to synch with NewCo model |
| Frenkel, Adam | 10/22/2022 | 2.9 | Continued to update NewCo Financial Plan presentation re: business plan |
| Frenkel, Adam | 10/22/2022 | 1.4 | Update User Balances and Retention Assumptions re: business plan |
| Lal, Arjun | 10/22/2022 | 1.1 | Review of revised NewCo model |
| Lal, Arjun | 10/22/2022 | 0.4 | Attend call with R. Kwasteniet, L. Hamlin (both K&E), R. Kielty (CVP), E. Lucas (A&M) to discuss mining relationship with Core. |
| Lucas, Emmet | 10/22/2022 | 0.4 | Partial participation in call with R. Kwasteniet, L. Hamlin (both K&E), R. Kielty (CVP), A. Lal (A&M) to discuss mining relationship with Core. |
| Dailey, Chuck | 10/23/2022 | 1.5 | Analyze latest business plan model for updated treatment of staking income |
| Campagna, Robert | 10/24/2022 | 0.3 | Call with Celsius (C. Ferraro) related to mining operation and hosting. |
| Campagna, Robert | 10/24/2022 | 0.7 | Call with A. Lal, A. Frenkel, and C. Dailey (A&M) to discuss updates to NewCo financial plan based upon discussion with board. |
| Campagna, Robert | 10/24/2022 | 0.8 | Analysis of hosting term sheet related to alternative mining site. |
| Campagna, Robert | 10/24/2022 | 1.4 | Revise and edit product related slides for newco materials |
| Dailey, Chuck | 10/24/2022 | 2.2 | Analyze latest business plan model for user balances transfer treatment |

***Celsius Network, LLC, et al.,
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BUSINESS PLAN

| Professional | Date | Hours | Activity |
|---------------------|-------------|--------------|--|
| Dailey, Chuck | 10/24/2022 | 0.9 | Analyze sensitivity analysis within business plan model |
| Dailey, Chuck | 10/24/2022 | 0.7 | Call with A. Lal, A. Frenkel, and R. Campagna (A&M) to discuss updates to NewCo financial plan based upon discussion with board. |
| Frenkel, Adam | 10/24/2022 | 0.5 | Partial participation in call with A. Lal, R. Campagna, and C. Dailey (A&M) to discuss updates to NewCo financial plan based upon discussion with board. |
| Lal, Arjun | 10/24/2022 | 1.4 | Review of NewCo model AUM forecast |
| Lal, Arjun | 10/24/2022 | 0.4 | Call with K. Ehrler (M3) re: NewCo plan components and next steps |
| Lal, Arjun | 10/24/2022 | 0.7 | Call with A. Frenkel, R. Campagna, and C. Dailey (A&M) to discuss updates to NewCo financial plan based upon discussion with board. |
| Lucas, Emmet | 10/24/2022 | 2.3 | Reconcile mining business plan to prior versions with scenario now inclusive of Barber Lake. |
| Campagna, Robert | 10/25/2022 | 0.6 | Call to discuss mining term sheet with Celsius (C. Ferraro) and CV (M. Puntus) |
| Campagna, Robert | 10/25/2022 | 0.8 | Analysis of power deals related to Mining business. |
| Dailey, Chuck | 10/25/2022 | 0.8 | Internal A&M working session re: business plan model |
| Dailey, Chuck | 10/25/2022 | 1.4 | Analyze latest business plan updated for attrition assumptions |
| Frenkel, Adam | 10/25/2022 | 0.5 | CEL business plan Review session with C. Dailey (A&M) |
| Lal, Arjun | 10/25/2022 | 2.8 | Rebuild / update model mechanics for revised user data and AUM |
| Campagna, Robert | 10/26/2022 | 0.6 | Call with mining team (Q. Lawlor) and M3 (K. Ehrler) to discuss go-forward power options at Midland. |
| Campagna, Robert | 10/26/2022 | 1.7 | Analysis of newco business plan financial model and updates. |
| Dailey, Chuck | 10/26/2022 | 0.8 | Call with A&M team to discuss updates to the business plan |
| Dailey, Chuck | 10/26/2022 | 0.7 | Working sessions with A&M team re: business plan updates |
| Dailey, Chuck | 10/26/2022 | 0.4 | Analyze latest business plan presentation |
| Dailey, Chuck | 10/26/2022 | 0.7 | Analyze latest business plan model |
| Lal, Arjun | 10/26/2022 | 1.1 | Conduct break-even analysis for NewCo projections |
| Lal, Arjun | 10/26/2022 | 2.3 | Rebuild mechanics for user roll-forward in NewCo financial model |
| Lal, Arjun | 10/26/2022 | 1.9 | Update slides for NewCo financial forecast |

***Celsius Network, LLC, et al.,
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BUSINESS PLAN

| Professional | Date | Hours | Activity |
|---------------------|-------------|--------------|--|
| Lal, Arjun | 10/26/2022 | 2.3 | Develop sensitivity analyses for NewCo financial projections |
| Campagna, Robert | 10/27/2022 | 0.9 | Review of revised newco materials in advance of session with management team to finalize. |
| Campagna, Robert | 10/27/2022 | 1.6 | Meeting with management team (C. Ferraro, O. Blonstein, VJ Vesnaver), Centerview (M. Puntus) and A&M (A. Lal, A. Frenkel) to finalize newco materials for UCC meeting. |
| Dailey, Chuck | 10/27/2022 | 0.7 | Analyze UCC presentation deck |
| Frenkel, Adam | 10/27/2022 | 1.0 | UCC Discussion with C. Ferraro, K. Tang, V. Vesnaver, O. Blonstein, S. Hart, D. Tappen (CEL) and M. Puntus, R. Kielty (CVP) |
| Lal, Arjun | 10/27/2022 | 2.3 | Updates to NewCo financial projections model |
| Lal, Arjun | 10/27/2022 | 1.6 | Review of NewCo slides with M. Puntus, R. Kielty (CVP) and C. Ferraro (CEL) |
| Lal, Arjun | 10/27/2022 | 1.8 | Updated break-even analysis for NewCo user counts |
| Lucas, Emmet | 10/27/2022 | 1.2 | Reconcile the build out costs for Barber Lake to capex to mining business plan. |
| Campagna, Robert | 10/28/2022 | 3.4 | Call to present Newco draft plan to UCC chairs, PWP and M3 (J. Schiffrin, K. Ehrler). |
| Campagna, Robert | 10/28/2022 | 1.4 | Preparation for UCC meeting and presentation of Newco plan. |
| Campagna, Robert | 10/28/2022 | 0.9 | Analysis of power price scenarios at midland mining site. |
| Campagna, Robert | 10/28/2022 | 0.4 | Call related to power price agreement at mining (Q. Lawlor, D. Albert) and response. |
| Ciriello, Andrew | 10/28/2022 | 2.2 | Partial participation in call with UCC advisors, Centerview and A&M to discuss post-emergence business plan |
| Dailey, Chuck | 10/28/2022 | 3.0 | Presentation to UCC and advisors re: NewCo and financial projections |
| Frenkel, Adam | 10/28/2022 | 3.0 | UCC Discussion with C. Ferraro, K. Tang, V. Vesnaver, O. Blonstein, S. Hart, D. Tappen (CEL) and M. Puntus, R. Kielty (CVP), and UCC representatives |
| Lal, Arjun | 10/28/2022 | 0.5 | Attend meeting with C. Ferraro, A. Seetharaman (CEL) and A. Ciriello (A&M) re: intercompany balances |
| Lal, Arjun | 10/28/2022 | 1.2 | Review of terms for new power contract for mining business |
| Lal, Arjun | 10/28/2022 | 2.1 | Finalize NewCo financial forecast slides for presentation to the UCC |
| Lal, Arjun | 10/28/2022 | 3.4 | Meeting with UCC co-chairs, M3, Perella, Centerview, Celsius and A&M teams to discuss NewCo business plan |
| Campagna, Robert | 10/31/2022 | 0.8 | Call with M3 (J. Schiffrin, K. Ehrler) to provide download w/r/t UCC initial thoughts regarding newco presentation. |
| Campagna, Robert | 10/31/2022 | 0.9 | Prepare workplan related to options related to hosting providers and Core. |

Exhibit D

***Celsius Network, LLC, et al.,
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BUSINESS PLAN

| Professional | Date | Hours | Activity |
|---------------------|-------------|--------------|--|
| Lal, Arjun | 10/31/2022 | 0.6 | Attend meeting with C. Ferraro (CEL) and B. Beasley, R. Kielty (CVP) to discuss hosting contracts for mining |
| Lal, Arjun | 10/31/2022 | 0.9 | Analysis of risks associated with mining business hosting arrangements |
| Lal, Arjun | 10/31/2022 | 1.1 | Review and update feedback from NewCo meeting with UCC from prior week |
| Subtotal | | 446.1 | |

CASE ADMINISTRATION

| Professional | Date | Hours | Activity |
|---------------------|-------------|--------------|--|
| Kinealy, Paul | 10/9/2022 | 0.3 | Research creditor inquiry from Kirkland |
| Allison, Roger | 10/10/2022 | 1.3 | Analyze new party in interest names provided by counsel and draft supplemental list to run through the conflicts process |
| Kinealy, Paul | 10/10/2022 | 0.4 | Analyze updated conflicts data from Kirkland |
| Kinealy, Paul | 10/13/2022 | 1.4 | Analyze supplemental GK8 data for prep |
| Allison, Roger | 10/14/2022 | 1.1 | Research additional information on parties in interest listing re: party identification |
| Allison, Roger | 10/14/2022 | 1.8 | Draft supplemental parties in interest list to share with counsel |
| Kinealy, Paul | 10/14/2022 | 0.8 | Revise GK8 data and prep tracker and follow up with team re same |
| Kinealy, Paul | 10/14/2022 | 1.7 | Analyze additional GK8 data uploaded to the dataroom |
| Kinealy, Paul | 10/14/2022 | 0.7 | Analyze updated conflicts data for professional circulation |
| Kinealy, Paul | 10/14/2022 | 0.6 | Analyze updates to creditor and customer matrix for missing addresses and emails |
| Kinealy, Paul | 10/16/2022 | 0.8 | Analyze new information and data uploaded by GK8 team |
| Allison, Roger | 10/17/2022 | 0.4 | Call with P. Kinealy (A&M) re: workstream status updates and open items |
| Calvert, Sam | 10/17/2022 | 0.8 | Call with A. Ciriello (A&M) re: case kick-off. |
| Dailey, Chuck | 10/17/2022 | 0.5 | Call with A. Lal (A&M) regarding case status, progress, and updates. |
| Kinealy, Paul | 10/17/2022 | 0.4 | Call with A. Ciriello (A&M) re: workstream status updates and open items |
| Kinealy, Paul | 10/17/2022 | 0.7 | Analyze additional GK8 data from the dataroom |
| Lal, Arjun | 10/17/2022 | 0.5 | Call with Dailey (A&M) regarding case status, progress, and updates. |

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CASE ADMINISTRATION

| Professional | Date | Hours | Activity |
|---------------------|-------------|--------------|--|
| Calvert, Sam | 10/18/2022 | 0.5 | Weekly call with A&M team re: current work streams. |
| Dailey, Chuck | 10/18/2022 | 0.5 | Bi-weekly internal call with A&M team |
| Kinealy, Paul | 10/18/2022 | 1.2 | Analyze supplemental customer account information and follow up with Kirkland and Celsius re same |
| Kinealy, Paul | 10/18/2022 | 0.5 | Call with A&M team re status of workstreams and case updates |
| Kinealy, Paul | 10/18/2022 | 0.7 | Analyze noticing inquiries and follow up with Stretto |
| Dailey, Chuck | 10/19/2022 | 0.3 | Status discussion with A. Lal (A&M) |
| Kinealy, Paul | 10/19/2022 | 0.4 | Prepare supplemental GK8 contract materials for Stretto data-mining |
| Kinealy, Paul | 10/19/2022 | 1.1 | Research partner wallet user data for potential inclusion in creditor matrix and follow up with Celsius re same |
| Kinealy, Paul | 10/19/2022 | 1.1 | Analyze supplemental customer account data uploaded by Celsius operations team and advise team re same |
| Calvert, Sam | 10/20/2022 | 0.5 | Call with R. Campagna, A. Lal, H. Bixler, E. Lucas, A. Frenkel, C. Brantley, S. Colangelo, P. Kinealy, C. Dailey (all A&M) to discuss current workstreams and case updates. |
| Dailey, Chuck | 10/20/2022 | 0.5 | Call with R. Campagna, A. Lal, H. Bixler, E. Lucas, A. Frenkel, C. Brantley, S. Calvert, S. Colangelo, P. Kinealy (all A&M) to discuss current workstreams and case updates. |
| Kinealy, Paul | 10/20/2022 | 0.4 | Call with N. Goldstein (CEL), A&M and Kirkland teams re token air drop issues |
| Kinealy, Paul | 10/20/2022 | 0.8 | Analyze source disbursement data and follow up with Celsius operations re same |
| Kinealy, Paul | 10/20/2022 | 0.3 | Research inquiries from A&M legal re potential disclosures |
| Kinealy, Paul | 10/20/2022 | 0.5 | Call with R. Campagna, A. Lal, H. Bixler, E. Lucas, A. Frenkel, C. Brantley, S. Calvert, S. Colangelo, C. Dailey (all A&M) to discuss current workstreams and case updates. |
| Kinealy, Paul | 10/21/2022 | 0.2 | Research noticing inquiry |
| Kinealy, Paul | 10/21/2022 | 1.2 | Analyze supplemental GK8 data for inclusion in motions |
| Kinealy, Paul | 10/23/2022 | 0.6 | Analyze additional issues related to token air drops and follow up with Kirkland re same |
| Allison, Roger | 10/24/2022 | 1.1 | Analyze schedule of new parties from the docket to add to the parties in interest list |
| Kinealy, Paul | 10/24/2022 | 0.3 | Analyze supplement customer contact information for addition to matrix |
| Kinealy, Paul | 10/24/2022 | 0.3 | Review unredacted schedule data per Kirkland request to ensure accuracy |

Exhibit D

***Celsius Network, LLC, et al.,
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CASE ADMINISTRATION

| Professional | Date | Hours | Activity |
|---------------------|-------------|--------------|--|
| Wadzita, Brent | 10/24/2022 | 1.9 | Review creditor matrix groupings and various parties and process updates received from company records. |
| Wadzita, Brent | 10/24/2022 | 2.1 | Analyze customer mailing address data and update records as needed. |
| Kinealy, Paul | 10/25/2022 | 0.6 | Analyze supplemental data related to institutional customer balances and advise team re same |
| Kinealy, Paul | 10/25/2022 | 0.3 | Analyze supplemental GK8 financial data and follow up with GK8 re same |
| Kinealy, Paul | 10/26/2022 | 0.3 | Research inquiry from Celsius operations team and advise team re same |
| Kinealy, Paul | 10/26/2022 | 0.4 | Call with A&M team re workstream status and case updates |
| Calvert, Sam | 10/27/2022 | 0.2 | Scheduling examiner discussion. |
| Kinealy, Paul | 10/28/2022 | 1.3 | Research creditor inquiry from Kirkland and follow up with Celsius re same |
| Kinealy, Paul | 10/30/2022 | 1.7 | Analyze updated GK8 data and follow up with GK8 team re same |
| Kinealy, Paul | 10/31/2022 | 1.2 | Research issues related to potential USD valuation of schedule records and follow up with Kirkland re same |
| Kinealy, Paul | 10/31/2022 | 0.6 | Call with Kirkland re: employee team wallets |
| Subtotal | | 37.8 | |

CASH FORECASTS

| Professional | Date | Hours | Activity |
|---------------------|-------------|--------------|--|
| Brantley, Chase | 10/3/2022 | 0.2 | Participate in call with L. Wasserman, E. Jones (both K&E), E. Lucas (A&M) to discuss cash management reporting requirements. |
| Brantley, Chase | 10/3/2022 | 0.5 | Call with L. Lamesh, N. Schleifer, C. Ferraro (CEL), S. Lloyd (CVP), and A. Lal, A. Ciriello (A&M) to review GK8 revised forecast |
| Ciriello, Andrew | 10/3/2022 | 0.5 | Call with L. Lamesh, N. Schleifer, C. Ferraro (CEL), S. Lloyd (CVP), and A. Lal, C. Brantley (A&M) to review GK8 revised forecast |
| Ciriello, Andrew | 10/3/2022 | 0.3 | Call with T. Walsh (CEL) and E. Lucas (A&M) to discuss upcoming payroll runs |
| Lal, Arjun | 10/3/2022 | 0.6 | Attend cash flow and sale planning discussion with GK8 team (L. Lamesh, N. Schleifer) |
| Lal, Arjun | 10/3/2022 | 0.5 | Call with L. Lamesh, N. Schleifer, C. Ferraro (CEL), S. Lloyd (CVP), and A. Ciriello, C. Brantley (A&M) to review GK8 revised forecast |
| Lucas, Emmet | 10/3/2022 | 1.9 | Prepare draft deliverable of budget-to-actuals report for week ended September 30. |
| Lucas, Emmet | 10/3/2022 | 0.2 | Correspond with E. Jones (K&E) regarding SSG brokerage account, holdings within account. |
| Lucas, Emmet | 10/3/2022 | 0.2 | Correspond with P. Kinealy (A&M), A. Wirtz (K&E) regarding collateral impacts for cash restricted for Las Vegas lease. |

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CASH FORECASTS

| Professional | Date | Hours | Activity |
|---------------------|-------------|--------------|---|
| Lucas, Emmet | 10/3/2022 | 0.2 | Participate in call with L. Wasserman, E. Jones (both K&E), C. Brantley (A&M) to discuss cash management reporting requirements. |
| Lucas, Emmet | 10/3/2022 | 0.2 | Participate in call with D. Delano (CEL) to discuss restricted cash related to Las Vegas lease, brokerage statements. |
| Lucas, Emmet | 10/3/2022 | 0.2 | Correspond with T. Walsh (CEL) regarding amounts, timing of UK payroll cycle. |
| Lucas, Emmet | 10/3/2022 | 0.2 | Correspond with E. Jones (K&E) regarding non-debtor affiliate cap in cash management order. |
| Lucas, Emmet | 10/3/2022 | 0.3 | Participate in call with T. Walsh (CEL) and A. Ciriello (A&M) to discuss upcoming payroll runs. |
| Brantley, Chase | 10/4/2022 | 0.3 | Participate in call with E. Jones (K&E), J. Nadkarni (UST), E. Lucas (A&M) to discuss brokerage accounts. |
| Brantley, Chase | 10/4/2022 | 0.9 | Review non-debtor affiliate funding schedule with team and discuss funding strategy through remaining forecast period. |
| Brantley, Chase | 10/4/2022 | 1.0 | Participate in call with the mining team and project manager to review site build capex budget. |
| Brantley, Chase | 10/4/2022 | 0.2 | Correspond with E. Lucas (A&M) regarding historical amounts, payroll assumptions at Celsius Mining LLC. |
| Colangelo, Samuel | 10/4/2022 | 0.4 | Reconcile cash model / bank activity and mark tracked payments accordingly. |
| Colangelo, Samuel | 10/4/2022 | 0.3 | Reconcile non-debtor payments in bank activity with confirmations. |
| Lucas, Emmet | 10/4/2022 | 1.8 | Prepare updated non-debtor funding analysis for discussion with C. Ferraro (CEL) regarding cap remaining for intercompany transactions allowable under cash management order. |
| Lucas, Emmet | 10/4/2022 | 0.3 | Participate in call with E. Jones (K&E), J. Nadkarni (UST), C. Brantley (A&M) to discuss brokerage accounts. |
| Lucas, Emmet | 10/4/2022 | 0.3 | Prepare package of historical cash reports, cash forecasts per request of C. Brantley (A&M). |
| Lucas, Emmet | 10/4/2022 | 0.6 | Update week ended September 30th budget-to-actuals report for new categorizations per coordination with company. |
| Lucas, Emmet | 10/4/2022 | 0.2 | Correspond with K. Tang (CEL) regarding payroll assumptions in monthly cash flow forecast. |
| Lucas, Emmet | 10/4/2022 | 0.2 | Correspond with C. Brantley (A&M) regarding historical amounts, payroll assumptions at Celsius Mining LLC. |
| Lucas, Emmet | 10/4/2022 | 0.2 | Reconcile weekly US payroll amounts to forecast per Insperity estimates. |
| Brantley, Chase | 10/5/2022 | 0.8 | Analyze weekly BTC reconciliation report and compare against latest cash flow forecast. |
| Brantley, Chase | 10/5/2022 | 1.2 | Review and provide comments for weekly cash report for the week ending September 30. |
| Brantley, Chase | 10/5/2022 | 0.8 | Analyze forecast geography of certain payments in the September 30 cash forecast. |
| Campagna, Robert | 10/5/2022 | 0.4 | Attend coin movement meeting with Celsius team (A. Alisie, D. Tappen, C. Ferraro). |

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CASH FORECASTS

| Professional | Date | Hours | Activity |
|---------------------|-------------|--------------|---|
| Lucas, Emmet | 10/5/2022 | 0.9 | Update September 30th budget-to-actuals report per comments from A. Lal (A&M). |
| Lucas, Emmet | 10/5/2022 | 0.8 | Reconcile changes in reporting stipulations from docket #668 to docket #969 to confirm go forward requirements. |
| Lucas, Emmet | 10/5/2022 | 0.2 | Correspond with A. Lal (A&M) regarding questions into September 30th budget-to-actuals report. |
| Lucas, Emmet | 10/5/2022 | 0.2 | Correspond with D. Delano (CEL) to provide background on ED&F brokerage account per request from M3. |
| Brantley, Chase | 10/6/2022 | 0.4 | Respond to questions from the Company re: certain asset sales. |
| Brantley, Chase | 10/6/2022 | 0.2 | Review declaration of disinterestedness file and include in tracker. |
| Brantley, Chase | 10/6/2022 | 0.7 | Correspond with the Company re: sale of mined BTC process. |
| Brantley, Chase | 10/6/2022 | 0.5 | Participate in call with the Company to discuss sale of BTC counterparties. |
| Campagna, Robert | 10/6/2022 | 1.3 | Analysis of prior week / cumulative budget vs. actual reporting and associated weekly reporting deck. |
| Lal, Arjun | 10/6/2022 | 1.1 | Review weekly cash flow pack for UCC |
| Lucas, Emmet | 10/6/2022 | 0.2 | Update September 30th budget-to-actuals report for Serbia, GK8 bank activity. |
| Campagna, Robert | 10/7/2022 | 0.8 | Analysis of weekly coin report and variance from prior week. |
| Brantley, Chase | 10/9/2022 | 0.2 | Respond to questions from the Company re: publicly filed forecasts. |
| Brantley, Chase | 10/10/2022 | 0.4 | Analyze impact to forecast based on estimates provided by advisors. |
| Brantley, Chase | 10/10/2022 | 2.4 | Analyze cash forecast impact of certain mining scenarios contemplated in the business plan. |
| Campagna, Robert | 10/10/2022 | 0.4 | Call with A. Ciriello (A&M) regarding open diligence requests |
| Campagna, Robert | 10/10/2022 | 0.9 | Review final coin reporting for prior week prior to release to UCC |
| Lal, Arjun | 10/10/2022 | 2.2 | Review GK8 cash forecast to determine funding need |
| Lucas, Emmet | 10/10/2022 | 2.3 | Prepare draft deliverable of budget-to-actuals report for week ended October 7. |
| Lucas, Emmet | 10/10/2022 | 0.4 | Update professional fee forecast for actual invoices received. |
| Lucas, Emmet | 10/10/2022 | 1.1 | Adjust timing assumptions in cash flow forecast based on actuals during measurement period. |
| Lucas, Emmet | 10/10/2022 | 1.2 | Reconcile US payroll funding to forecast for refinement of employee level assumptions. |

***Celsius Network, LLC, et al.,
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CASH FORECASTS

| Professional | Date | Hours | Activity |
|---------------------|-------------|--------------|--|
| Brantley, Chase | 10/11/2022 | 1.6 | Continue to analyze mining cash flow impacts of various business plan scenarios. |
| Colangelo, Samuel | 10/11/2022 | 0.6 | Reconcile cash model / bank activity and mark tracked payments accordingly. |
| Lucas, Emmet | 10/11/2022 | 0.2 | Correspond with D. Delano (CEL) to discuss draw on Las Vegas letter of credit. |
| Lucas, Emmet | 10/11/2022 | 1.1 | Prepare September intercompany report as required under 3rd cash management order. |
| Lucas, Emmet | 10/11/2022 | 1.2 | Prepare historical trending schedule for opex to size potential adjustment to non-mining accrual assumptions. |
| Lucas, Emmet | 10/11/2022 | 1.4 | Update model mechanics in cash flow forecast to sync to singular bank account forecast tab, remove superseded drivers. |
| Lucas, Emmet | 10/11/2022 | 0.4 | Prepare post-petition direct cash flow summary for C. Ferraro (CEL). |
| Lucas, Emmet | 10/11/2022 | 0.3 | Update October 7th budget-to-actuals for updated classifications per company data. |
| Lucas, Emmet | 10/11/2022 | 1.7 | Prepare September reconciliation report for cash activity as required under 3rd Interim Cash Management Order. |
| Lucas, Emmet | 10/11/2022 | 0.3 | Prepare bridge of prepetition to Petition date cash mentioned in first day declaration for C. Ferraro (CEL). |
| Brantley, Chase | 10/12/2022 | 0.3 | Discuss with team non-debtor affiliate funding and revised cash management order. |
| Brantley, Chase | 10/12/2022 | 0.9 | Analyze and provide comments on the weekly report for the week ending October 7. |
| Lucas, Emmet | 10/12/2022 | 2.9 | Build dynamic variance calculations for professional fee, hosting, capex for view of performance to budget. |
| Lucas, Emmet | 10/12/2022 | 2.1 | Adjust assumptions in Israel cash forecast for refinements based on actuals in bankruptcy prep process. |
| Lucas, Emmet | 10/12/2022 | 0.4 | Update October 7th budget-to-actuals for comments received from C. Brantley (A&M). |
| Campagna, Robert | 10/13/2022 | 1.5 | Analysis of prior week / cumulative budget vs. actual reporting and associated weekly reporting deck. |
| Lal, Arjun | 10/13/2022 | 0.9 | Review and comment on weekly cash flow report for UCC |
| Lucas, Emmet | 10/13/2022 | 0.3 | Update rig deployment progress schedule in cash report for comments from D. Albert (CEL). |
| Lucas, Emmet | 10/13/2022 | 0.3 | Prepare distributable weekly cash report for circulation to company, UCC advisors. |
| Lucas, Emmet | 10/13/2022 | 0.9 | Update professional fee forecast for previously unanticipated advisors, adjust output pages. |
| Lucas, Emmet | 10/13/2022 | 0.3 | Calculate assumed lease rejection claim for Las Vegas lease. |
| Lucas, Emmet | 10/13/2022 | 0.2 | Correspond with A. Lal (A&M) regarding draw down of Las Vegas letter of credit. |

***Celsius Network, LLC, et al.,
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October 1, 2022 through October 31, 2022***

CASH FORECASTS

| Professional | Date | Hours | Activity |
|---------------------|-------------|--------------|--|
| Lucas, Emmet | 10/13/2022 | 0.6 | Update daily cash balances/activity to categorize transactions for reconciliation to forecast. |
| Brantley, Chase | 10/14/2022 | 0.5 | Participate in weekly call with M3 (UCC advisors) and E. Lucas (A&M) to review cash report for the week ending October 7. |
| Campagna, Robert | 10/14/2022 | 0.7 | Review prior week coin report and freeze report. |
| Ciriello, Andrew | 10/14/2022 | 0.3 | Call with T. Walsh (CEL), A. Wirtz (K&E), E. Lucas (A&M) to discuss October payroll runs for cash flow forecast |
| Lal, Arjun | 10/14/2022 | 0.4 | Call with N. Schleifer (GK8) re: GK8 liquidity forecast and funding need |
| Lucas, Emmet | 10/14/2022 | 0.2 | Participate in call with T. Scheffer (K&E) to discuss draw on Las Vegas letter of credit. |
| Lucas, Emmet | 10/14/2022 | 0.3 | Call with T. Walsh (CEL), A. Wirtz (K&E), A. Ciriello (A&M) to discuss October payroll runs for cash flow forecast |
| Lucas, Emmet | 10/14/2022 | 0.5 | Participate in weekly call with M3 (UCC advisors) and C. Brantley (A&M) to review cash report for the week ending October 7. |
| Lucas, Emmet | 10/14/2022 | 0.6 | Update professional fee forecast, accrual schedule for estimates provided by advisors. |
| Lucas, Emmet | 10/14/2022 | 1.1 | Reconcile international payroll headcount, amounts paid to cash flow forecast. |
| Brantley, Chase | 10/16/2022 | 0.2 | Analyze and provide comments on revised fee schedule. |
| Campagna, Robert | 10/16/2022 | 0.2 | Finalize coin report / freeze prior to release. |
| Campagna, Robert | 10/17/2022 | 0.8 | Review coin reporting procedures in connection with Examiner diligence. |
| Ciriello, Andrew | 10/17/2022 | 0.3 | Correspond with A. Lal, E. Lucas (A&M) regarding US Trustee fees |
| Lucas, Emmet | 10/17/2022 | 2.2 | Prepare draft deliverable of budget-to-actuals report for week ended October 14. |
| Lucas, Emmet | 10/17/2022 | 0.4 | Update public coins and budget report per comments of A. Lal (A&M). |
| Lucas, Emmet | 10/17/2022 | 0.4 | Reconcile delta in company data BTC sold to bank activity due to variance. |
| Brantley, Chase | 10/18/2022 | 0.4 | Call with L. Lamesh, N. Schleifer (GK8), E. Lucas, A. Ciriello (A&M) to discuss GK8 funding needs |
| Brantley, Chase | 10/18/2022 | 1.1 | Review and provide comments for weekly cash report for the week ending October 14. |
| Ciriello, Andrew | 10/18/2022 | 0.4 | Correspond with Israel and GK8 management regarding GK8 funding needs |
| Ciriello, Andrew | 10/18/2022 | 0.4 | Call with L. Lamesh, N. Schleifer (GK8), C. Brantley, E. Lucas (A&M) to discuss GK8 funding needs |
| Ciriello, Andrew | 10/18/2022 | 0.4 | Call with E. Lucas (A&M) to discuss Israel / GK8 cash flow forecast |

***Celsius Network, LLC, et al.,
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CASH FORECASTS

| Professional | Date | Hours | Activity |
|---------------------|-------------|--------------|--|
| Ciriello, Andrew | 10/18/2022 | 0.3 | Call with M. Hall, T. Walsh (CEL), A. Wirtz (K&E) and E. Lucas (A&M) to discuss October payroll |
| Colangelo, Samuel | 10/18/2022 | 0.6 | Reconcile cash model / bank activity and mark tracked payments accordingly. |
| Lucas, Emmet | 10/18/2022 | 0.4 | Call with A. Ciriello (A&M) to discuss Israel / GK8 cash flow forecast |
| Lucas, Emmet | 10/18/2022 | 1.2 | Update payroll assumptions in cash flow forecast per comments from human resources call. |
| Lucas, Emmet | 10/18/2022 | 0.4 | Call with L. Lamesh, N. Schleifer (GK8), C. Brantley, A. Ciriello (A&M) to discuss GK8 funding needs |
| Lucas, Emmet | 10/18/2022 | 0.2 | Correspond with N. Schleifer (GK8), D. Yarwood (CEL) regarding funding of GK8. |
| Lucas, Emmet | 10/18/2022 | 0.2 | Correspond with P. Kinealy (A&M), L. Koren (CEL) regarding updates to VAT tax assumptions for forecast. |
| Lucas, Emmet | 10/18/2022 | 0.3 | Call with M. Hall, T. Walsh (CEL), A. Wirtz (K&E) and A. Ciriello (A&M) to discuss October payroll |
| Brantley, Chase | 10/19/2022 | 0.9 | Review of tax estimates in cash flow forecast in advance of update. |
| Brantley, Chase | 10/19/2022 | 1.3 | Revise mining cash forecast model with latest deployment schedule ahead of cash reforecast. |
| Ciriello, Andrew | 10/19/2022 | 0.4 | Correspond with Israel and GK8 management regarding GK8 funding needs |
| Ciriello, Andrew | 10/19/2022 | 0.6 | Follow up calls with E. Lucas (A&M) to discuss cash flow forecast in support of response to motions filed by other case parties |
| Ciriello, Andrew | 10/19/2022 | 0.6 | Analyze cash flow to reply to motions filed by other case parties |
| Ciriello, Andrew | 10/19/2022 | 0.4 | Calls with E. Lucas (A&M) to discuss cash flow forecast in support of response to motions filed by other case parties |
| Lal, Arjun | 10/19/2022 | 0.4 | Meeting with N. Schleifer (GK8) to discuss cash forecast |
| Lucas, Emmet | 10/19/2022 | 0.6 | Follow up calls with A. Ciriello (A&M) to discuss cash flow forecast in support of response to motions filed by other case parties |
| Lucas, Emmet | 10/19/2022 | 0.8 | Update presentation, comments in September intercompany report per comments from K&E. |
| Lucas, Emmet | 10/19/2022 | 0.2 | Participate in call with E. Jones, L. Wasserman (K&E) to discuss September intercompany report. |
| Lucas, Emmet | 10/19/2022 | 0.9 | Calculate average daily consumption of postpetition cash for comparison to amounts listed in objection to cash management order. |
| Lucas, Emmet | 10/19/2022 | 0.4 | Calls with A. Ciriello (A&M) to discuss cash flow forecast in support of response to motions filed by other case parties |
| Lucas, Emmet | 10/19/2022 | 0.6 | Update daily cash balances/activity to categorize transactions for reconciliation to forecast. |
| Lucas, Emmet | 10/19/2022 | 1.8 | Build BTC mined, sales price reconciliation for bridging support between forecasts for BTC sales. |

***Celsius Network, LLC, et al.,
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CASH FORECASTS

| Professional | Date | Hours | Activity |
|---------------------|-------------|--------------|--|
| Lucas, Emmet | 10/19/2022 | 1.1 | Reconcile updated headcount schedule to cash flow forecast assumptions to analyze notice pay impacts in budget. |
| Brantley, Chase | 10/20/2022 | 1.8 | Finalize and share revised mining cash flow forecast model ahead of cash reforecast. |
| Campagna, Robert | 10/20/2022 | 1.8 | Analysis of prior week / cumulative budget vs. actual reporting and associated weekly reporting deck. |
| Colangelo, Samuel | 10/20/2022 | 0.4 | Update cash model bank activity to reflect proper spend categories. |
| Lal, Arjun | 10/20/2022 | 1.1 | Review and comment on weekly cash flow report for UCC |
| Lucas, Emmet | 10/20/2022 | 0.3 | Update rig deployment progress schedule in cash report for comments from D. Albert (CEL). |
| Lucas, Emmet | 10/20/2022 | 0.7 | Update professional fee forecast for fee applications filed, payment date based on objection period. |
| Lucas, Emmet | 10/20/2022 | 1.3 | Roll forward model mechanics in cash flow forecast to begin refresh of budget. |
| Lucas, Emmet | 10/20/2022 | 1.7 | Update model mechanics for bridge of March 31, 2023 liquidity position. |
| Lucas, Emmet | 10/20/2022 | 0.4 | Confirm raised mining invoices for week ended October 21 in line with forecast. |
| Lucas, Emmet | 10/20/2022 | 2.4 | Prepare initial sensitivity analysis in mining forecast under Core filing scenario. |
| Lucas, Emmet | 10/20/2022 | 0.4 | Prepare consolidated forecast summary pack per request of A. Lal (A&M) with roll up changes. |
| Campagna, Robert | 10/21/2022 | 1.2 | Ongoing review of freeze report and freeze summary document. |
| Campagna, Robert | 10/21/2022 | 0.3 | Participate in call with A. Lal, E. Lucas (both A&M), J. Magliano, W. Foster (both M3) to discuss weekly cash report. |
| Lal, Arjun | 10/21/2022 | 1.5 | Review GK8 cash forecast to determine funding need; arrange letters to facilitate such funding |
| Lal, Arjun | 10/21/2022 | 0.3 | Participate in call with E. Lucas, R. Campagna (both A&M), J. Magliano, W. Foster (both M3) to discuss weekly cash report. |
| Lucas, Emmet | 10/21/2022 | 0.2 | Correspond with T. Walsh (CEL) regarding application of Insuperity credit for US payroll. |
| Lucas, Emmet | 10/21/2022 | 0.9 | Prepare supplementary schedule of data requests for GK8 for assumptions required for cash forecast. |
| Lucas, Emmet | 10/21/2022 | 0.3 | Participate in call with A. Lal, R. Campagna (both A&M), J. Magliano, W. Foster (both M3) to discuss weekly cash report. |
| Lucas, Emmet | 10/21/2022 | 1.3 | Prepare variance analysis of updated mining assumptions ahead of refresh of cash forecast. |
| Ciriello, Andrew | 10/23/2022 | 0.3 | Correspond with Celsius tax team and counsel regarding tax implications of intercompany cash movement |
| Lal, Arjun | 10/23/2022 | 0.4 | Correspond with Celsius/GK8 management re: funding of GK8 & CNL Israel |

Exhibit D

***Celsius Network, LLC, et al.,
Time Detail of Task by Professional
October 1, 2022 through October 31, 2022***

CASH FORECASTS

| Professional | Date | Hours | Activity |
|---------------------|-------------|--------------|---|
| Ciriello, Andrew | 10/24/2022 | 0.2 | Review and comment on monthly CMA transfer analysis |
| Lucas, Emmet | 10/24/2022 | 0.9 | Prepare proposed sale of BTC schedule for J. Fan (CEL) to confirm cash flow forecast assumptions. |
| Lucas, Emmet | 10/24/2022 | 1.6 | Adjust timing assumptions in cash flow forecast based on actuals during measurement period. |
| Lucas, Emmet | 10/24/2022 | 2.8 | Build in model mechanics into cash model to roll historical cash at GK8 for analysis of legal entity. |
| Lucas, Emmet | 10/24/2022 | 1.9 | Prepare draft deliverable of budget-to-actuals report for week ended October 21. |
| Lucas, Emmet | 10/24/2022 | 1.4 | Integrate outputs from stand alone mining model into cash flow forecast |
| Colangelo, Samuel | 10/25/2022 | 0.6 | Calculate estimated run rates for outstanding pre-petition vendor and wage related payments. |
| Lucas, Emmet | 10/25/2022 | 1.1 | Update commentary on assumptions, footnotes tabs in cash pack to financial outputs. |
| Lucas, Emmet | 10/25/2022 | 2.2 | Update mining detail schedule in cash flow forecast to inputs from stand alone mining forecast. |
| Lucas, Emmet | 10/25/2022 | 1.2 | Prepare initial cash flow summary package for internal review with A. Lal, R. Campagna (both A&M). |
| Lucas, Emmet | 10/25/2022 | 0.4 | Correspond with T. Walsh regarding US payroll amounts, application of Insperity credit. |
| Lucas, Emmet | 10/25/2022 | 1.7 | Update professional fee accrual assumptions, reconcile advisor change forecast over forecast. |
| Lucas, Emmet | 10/25/2022 | 0.9 | Update model mechanics in professional fee forecast for holdback payments at interim hearing. |
| Lucas, Emmet | 10/25/2022 | 1.4 | Update Israel cash flow forecast, size liquidity needs for intercompany funding perspective. |
| Lucas, Emmet | 10/25/2022 | 0.2 | Coordinate with D. Delano, A. Seetharaman (both CEL) to funding Israel. |
| Brantley, Chase | 10/26/2022 | 0.6 | Correspond with E. Lucas (A&M) regarding utility provider at proprietary Midland sites. |
| Campagna, Robert | 10/26/2022 | 1.1 | Analysis of monthly and weekly cash forecast and support materials. |
| Campagna, Robert | 10/26/2022 | 0.7 | Provide coin report and commentary to counsel. |
| Campagna, Robert | 10/26/2022 | 0.9 | Meeting with A&M (A. Lal, E. Lucas) to review first cut of updated liquidity forecast. |
| Lal, Arjun | 10/26/2022 | 2.1 | Review draft of revised cash flow forecast for mining and non-mining businesses |
| Lucas, Emmet | 10/26/2022 | 2.1 | Update cash flow forecast model for updated mining inputs from energization delay. |
| Lucas, Emmet | 10/26/2022 | 0.9 | Participate in review session with R. Campagna (A&M) for current cash flow forecast package. |

***Celsius Network, LLC, et al.,
Time Detail of Task by Professional
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CASH FORECASTS

| Professional | Date | Hours | Activity |
|---------------------|-------------|--------------|--|
| Lucas, Emmet | 10/26/2022 | 2.7 | Adjust deployment assumptions in mining forecast for delay in energization across remaining 3 sites. |
| Lucas, Emmet | 10/26/2022 | 1.2 | Prepare initial GK8 weekly cash flow forecast per request of Centerview. |
| Lucas, Emmet | 10/26/2022 | 0.4 | Participate in call with J. Fan (CEL) to review mining assumptions in cash flow forecast. |
| Lucas, Emmet | 10/26/2022 | 0.9 | Update intercompany funding mechanics in cash flow forecast model to account for GK8 funding. |
| Campagna, Robert | 10/27/2022 | 0.7 | Review updated cash flow forecast and related materials. |
| Campagna, Robert | 10/27/2022 | 1.4 | Analysis of prior week / cumulative budget vs. actual reporting and associated weekly reporting deck. |
| Lal, Arjun | 10/27/2022 | 1.9 | Review of weekly cash flow actuals report for UCC |
| Lal, Arjun | 10/27/2022 | 2.1 | Review and analysis of updated cash flow forecast |
| Lucas, Emmet | 10/27/2022 | 0.8 | Update cash flow forecast commentary, bridging descriptions per comments from R. Campagna (A&M). |
| Lucas, Emmet | 10/27/2022 | 1.1 | Prepare distributable version of cash flow forecast, reconcile supporting schedules to outputs. |
| Lucas, Emmet | 10/27/2022 | 1.3 | Update certain timing, dollar assumptions in cash flow forecast after review with A. Lal, R. Campagna (both A&M). |
| Lucas, Emmet | 10/27/2022 | 1.3 | Prepare power deposit weekly forecast calculation for Texas build out based on current agreements with Mothership. |
| Lucas, Emmet | 10/27/2022 | 0.3 | Participate in call with J. Fan (CEL) regarding assumptions in cash flow forecast for mining. |
| Lucas, Emmet | 10/27/2022 | 0.4 | Adjust disbursement assumptions for week 1 in cash flow forecast for updated mining invoices. |
| Lucas, Emmet | 10/27/2022 | 0.7 | Update cash flow forecast, associated bridge for power deposit change. |
| Lucas, Emmet | 10/27/2022 | 0.6 | Update cash flow forecast commentary, bridging descriptions per comments from R. Campagna (A&M). |
| Lucas, Emmet | 10/27/2022 | 0.4 | Participate in call with D. Delano (CEL) regarding intercompany transactions allowable under cash management order. |
| Lucas, Emmet | 10/27/2022 | 0.6 | Prepare consolidated liquidity bridge for C. Ferraro (CEL) for review of updated cash flow forecast. |
| Lucas, Emmet | 10/27/2022 | 0.6 | Reconcile cash activity week-to-date to adjust assumptions in cash flow forecast. |
| Campagna, Robert | 10/28/2022 | 0.8 | Participate in call with A. Lal, E. Lucas (both A&M), J. Schiffrin, K. Ehrler (both M3) to discuss weekly cash report. |
| Colangelo, Samuel | 10/28/2022 | 0.4 | Reconcile cash model with October subcontractor payments. |
| Lal, Arjun | 10/28/2022 | 1.1 | Create cash flow forecast pack and summary bridge for sharing with the Special Committee |

***Celsius Network, LLC, et al.,
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CASH FORECASTS

| Professional | Date | Hours | Activity |
|---------------------|-------------|--------------|---|
| Lucas, Emmet | 10/28/2022 | 0.3 | Participate in follow up call with D. Delano (CEL) regarding intercompany activity. |
| Lucas, Emmet | 10/28/2022 | 0.3 | Prepare cash reporting requirements deliverable for refreshed cash forecast for A. Wirtz (K&E). |
| Lucas, Emmet | 10/28/2022 | 1.8 | Update disbursement assumptions in GK8 forecast per new information provided by the company. |
| Lucas, Emmet | 10/28/2022 | 0.2 | Prepare flat file of cash flow forecast for M3. |
| Lucas, Emmet | 10/28/2022 | 0.9 | Update cash flow forecast commentary, bridging descriptions for follow up comments from A. Lal (A&M). |
| Lucas, Emmet | 10/30/2022 | 0.3 | Confirm calculations in proposed K&E payment to confirm reduction due to automatic stay matter. |
| Brantley, Chase | 10/31/2022 | 0.6 | Analyze latest developments with hosting provider ahead of call with the Company. |
| Brantley, Chase | 10/31/2022 | 0.8 | Correspond with team re: latest developments with mining utility provider and new contract. |
| Campagna, Robert | 10/31/2022 | 1.6 | Review of weekly freeze report and coin changes from prior week. |
| Ciriello, Andrew | 10/31/2022 | 0.2 | Call with T. Walsh (CEL), A. Wirtz (K&E), E. Lucas (A&M) to discuss first November payroll run for cash flow forecast |
| Lucas, Emmet | 10/31/2022 | 0.2 | Correspond with Y. Choi (CEL) regarding updated liquidity profile, nature of variances in budget-to-actuals report. |
| Lucas, Emmet | 10/31/2022 | 0.9 | Adjust forecast assumptions surrounding power deposits at mining due to new assumed contract structure to assess liquidity impacts. |
| Lucas, Emmet | 10/31/2022 | 0.2 | Call with T. Walsh (CEL), A. Wirtz (K&E), A. Ciriello (A&M) to discuss first November payroll run for cash flow forecast |
| Lucas, Emmet | 10/31/2022 | 0.2 | Reconcile weekly US payroll amounts to forecast per Insperity estimates. |
| Lucas, Emmet | 10/31/2022 | 0.1 | Correspond with O. Ganot (CEL) regarding cash management letter to release funds in Israel. |
| Lucas, Emmet | 10/31/2022 | 0.4 | Correspond with J. Magliano (M3) regarding bridge to prior forecast for ending liquidity. |
| Lucas, Emmet | 10/31/2022 | 0.4 | Prepare summarized bridge of liquidity between 9/29 to 10/27 forecast for external distribution. |
| Subtotal | | 158.5 | |

CLAIMS ADMINISTRATION & OBJECTIONS

| Professional | Date | Hours | Activity |
|---------------------|-------------|--------------|--|
| Bixler, Holden | 10/3/2022 | 0.5 | Attend daily proof of claims checkpoint call with CEL. |
| Kinealy, Paul | 10/3/2022 | 0.7 | Analyze current claims register in advance of filing schedules |
| Bixler, Holden | 10/4/2022 | 0.9 | Review draft bar date motion. |

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CLAIMS ADMINISTRATION & OBJECTIONS

| Professional | Date | Hours | Activity |
|---------------------|-------------|--------------|--|
| Bixler, Holden | 10/4/2022 | 0.5 | Attend daily proof of claims checkpoint call with company. |
| Bixler, Holden | 10/5/2022 | 0.5 | Attend daily proof of claims checkpoint call with CEL. |
| Bixler, Holden | 10/6/2022 | 0.6 | Correspond with company & K&E re: claims trading issues. |
| Bixler, Holden | 10/7/2022 | 1.3 | Review various comments and updates to draft claim form from Stretto and others. |
| Bixler, Holden | 10/7/2022 | 0.5 | Attend daily proof of claims checkpoint call with CEL. |
| Bixler, Holden | 10/7/2022 | 0.7 | Review draft POC form forwarded by K&E. |
| Kinealy, Paul | 10/7/2022 | 0.2 | Research claims inquiry from Stretto |
| Bixler, Holden | 10/10/2022 | 1.2 | Review draft bar date notice and correspondence re: same. |
| Raab, Emily | 10/10/2022 | 2.5 | Analyze population of filed claims. |
| Bixler, Holden | 10/11/2022 | 0.9 | Review largest filed claims and confer with A&M team re: same. |
| Kinealy, Paul | 10/11/2022 | 0.3 | Analyze updated claim form from Stretto |
| Raab, Emily | 10/11/2022 | 2.8 | Compare scheduled to filed claims. |
| Zeiss, Mark | 10/11/2022 | 2.6 | Review scheduled claims data and proposed filed claims data for claims reconciliation |
| Bixler, Holden | 10/12/2022 | 0.5 | Telephone conference with company and K&E re: claims trading planning. |
| Bixler, Holden | 10/12/2022 | 0.5 | Attend claims call with L. Workman and E. Antipas (both CEL). |
| Kinealy, Paul | 10/12/2022 | 0.3 | Research claims trading issues |
| Kinealy, Paul | 10/12/2022 | 0.8 | Research employee claim inquiry from Celsius and follow up with Kirkland re same |
| Allison, Roger | 10/13/2022 | 0.8 | Internal call re: scheduled claim extract preparation |
| Raab, Emily | 10/13/2022 | 1.7 | Compare filed claims to scheduled claims population. |
| Raab, Emily | 10/13/2022 | 2.1 | Analyze population of filed claims. |
| Allison, Roger | 10/14/2022 | 1.4 | Perform analysis on retail customers re: update customer listings with missing e-mails |
| Raab, Emily | 10/14/2022 | 2.4 | Analyze claim population to identify claimants. |

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CLAIMS ADMINISTRATION & OBJECTIONS

| Professional | Date | Hours | Activity |
|---------------------|-------------|--------------|---|
| Bixler, Holden | 10/16/2022 | 0.4 | Correspond with K&E re: pro se claimant inquiries. |
| Kinealy, Paul | 10/17/2022 | 1.3 | Review update claims register data from Stretto post schedule filing |
| Pogorzelski, Jon | 10/17/2022 | 1.3 | Analyze filed customer claims to assist with future claims reconciliation |
| Pogorzelski, Jon | 10/17/2022 | 1.2 | Identify filed claims related to customer coin accounts to assist with future claims reconciliation |
| Pogorzelski, Jon | 10/17/2022 | 1.4 | Analyze customer filed claims to connect them to related scheduled claims |
| Raab, Emily | 10/17/2022 | 1.7 | Create creditor records for scheduled claims. |
| Bixler, Holden | 10/18/2022 | 1.9 | Review customer detail stratification summary files and updates per comments to same. |
| Bixler, Holden | 10/18/2022 | 0.5 | Attend claims planning call with Stretto |
| Bixler, Holden | 10/18/2022 | 1.2 | Correspond and confer with A&M team re: special committee request re: customer data. |
| Kinealy, Paul | 10/18/2022 | 0.8 | Research issues with current claims process and follow up with Kirkland re same |
| Kinealy, Paul | 10/18/2022 | 0.4 | Call with Stretto and A&M to review current claims process and proposed changes to claim form and reporting |
| Pogorzelski, Jon | 10/18/2022 | 1.1 | Analyze claims register from Stretto to identify key information related to employees for claims reconciliation |
| Pogorzelski, Jon | 10/18/2022 | 0.8 | Confer with A&M team to discuss claims reconciliation process |
| Pogorzelski, Jon | 10/18/2022 | 1.2 | Identify filed claims by customers to assist with future claims reconciliation |
| Bixler, Holden | 10/19/2022 | 0.5 | Attend Proof of claims weekly touchpoint call with company. |
| Bixler, Holden | 10/19/2022 | 0.4 | Review latest proof of claim pmo status outline. |
| Bixler, Holden | 10/19/2022 | 0.3 | Further correspondence with K&E and company re: claims trading issues. |
| Kinealy, Paul | 10/19/2022 | 1.6 | Research potential claims related to certain tokens and air drops and follow up with Celsius re same |
| Allison, Roger | 10/20/2022 | 0.4 | Draft schedule of priority scheduled claims re: distribution to Stretto |
| Bixler, Holden | 10/20/2022 | 0.4 | Further correspondence with K&E and company re: partner wallets. |
| Bixler, Holden | 10/20/2022 | 1.3 | Review updated Stretto claims register. |
| Bixler, Holden | 10/20/2022 | 0.4 | Correspond with Stretto and K&E re: bar date notice service issues. |

***Celsius Network, LLC, et al.,
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October 1, 2022 through October 31, 2022***

CLAIMS ADMINISTRATION & OBJECTIONS

| Professional | Date | Hours | Activity |
|---------------------|-------------|--------------|---|
| Bixler, Holden | 10/20/2022 | 0.9 | Review proposed claim summary reporting format and summary re: same |
| Bixler, Holden | 10/20/2022 | 0.7 | Review large value claim issues. |
| Bixler, Holden | 10/20/2022 | 1.2 | Review updated user account stratification file. |
| Kinealy, Paul | 10/20/2022 | 1.3 | Analyze issues related to handling of various crypto-related claim datasets and follow up with Stretto re same |
| Raab, Emily | 10/20/2022 | 1.3 | Import scheduled claim register into database. |
| Raab, Emily | 10/20/2022 | 2.2 | Create scheduled claim package for Stretto. |
| Raab, Emily | 10/20/2022 | 0.9 | Import scheduled claim amounts into database. |
| Kinealy, Paul | 10/21/2022 | 0.8 | Analyze updated claims data from Stretto |
| Pogorzelski, Jon | 10/21/2022 | 0.8 | Analyze filed claims from customers to identify claims not related to customer account balances to help with future claims reconciliation |
| Pogorzelski, Jon | 10/21/2022 | 1.2 | Reconcile filed customer claims with scheduled claims to assist with future claims reconciliation |
| Pogorzelski, Jon | 10/21/2022 | 1.3 | Update analysis of filed customer claims to assist with future claims reconciliation |
| Pogorzelski, Jon | 10/21/2022 | 1.2 | Analyze customer claims related to Cel tokens to help with future claims reconciliation |
| Pogorzelski, Jon | 10/21/2022 | 1.1 | Analyze scheduled customer claims to find corresponding filed claims to assist with claims reconciliation |
| Allison, Roger | 10/24/2022 | 1.2 | Draft unredacted schedule of retail customer liabilities for distribution to counsel |
| Bixler, Holden | 10/24/2022 | 0.7 | Correspond with A&M team and P. Graham (CEL) re: customer notice information. |
| Bixler, Holden | 10/24/2022 | 0.5 | Attend proof of claim checkpoint with company. |
| Bixler, Holden | 10/25/2022 | 0.5 | Attend proof of claim checkpoint with company. |
| Bixler, Holden | 10/25/2022 | 0.6 | Review further correspondence with company re: customer service information. |
| Pogorzelski, Jon | 10/25/2022 | 0.6 | Confer with internal A&M team to discuss claims reconciliation process |
| Allison, Roger | 10/26/2022 | 0.6 | Internal A&M call re: setting up the claims triage workstream |
| Allison, Roger | 10/26/2022 | 1.1 | Draft retail customer scheduled claims data for use in claims triage process |
| Bixler, Holden | 10/26/2022 | 0.5 | Confer with Stretto and A&M team re: Bar Date service issues. |

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CLAIMS ADMINISTRATION & OBJECTIONS

| Professional | Date | Hours | Activity |
|---------------------|-------------|--------------|---|
| Bixler, Holden | 10/26/2022 | 0.6 | Correspondence with K&E re: employee claim issues. |
| Bixler, Holden | 10/26/2022 | 0.6 | Correspond with K&E re: claims trader inquiry. |
| Bixler, Holden | 10/26/2022 | 0.5 | Confer with T. Ramos (CEL) and K&E re: employee claim issues. |
| Kinealy, Paul | 10/26/2022 | 0.5 | Call with Celsius data team re: partner wallet user notice information |
| Kinealy, Paul | 10/26/2022 | 0.6 | Internal A&M call re: setting up the claims triage workstream |
| Kinealy, Paul | 10/26/2022 | 0.7 | Review updated claims tracking system and advise team re same |
| Kinealy, Paul | 10/26/2022 | 0.5 | Review updates to proposed claims form against master coins list and follow up with Stretto re same |
| Zeiss, Mark | 10/26/2022 | 1.1 | Review Scheduled claims, claims filed to date, and electronically filed claims for proper claims reconciliation |
| Allison, Roger | 10/27/2022 | 0.6 | Call with Celsius data team re: partner wallet user notice information |
| Bixler, Holden | 10/27/2022 | 0.5 | Confer with A&M team re: claims reporting planning. |
| Bixler, Holden | 10/27/2022 | 0.5 | Conference with Stretto and K&E re: bar date planning issues. |
| Bixler, Holden | 10/27/2022 | 0.6 | Review correspondence with Stretto and A&M team re: bar date notice budget. |
| Bixler, Holden | 10/27/2022 | 0.5 | Attend proof of claim checkpoint call with company. |
| Bixler, Holden | 10/27/2022 | 0.9 | Review proposed claim report layout and correspond with A&M team re: same. |
| Bixler, Holden | 10/27/2022 | 0.5 | Review correspondence with A&M team and K&E re: partner team wallet notice issues. |
| Kinealy, Paul | 10/27/2022 | 0.5 | Call with Celsius operations team re claims process |
| Kinealy, Paul | 10/27/2022 | 0.4 | Call with Stretto re bar date noticing plan |
| Kinealy, Paul | 10/27/2022 | 0.6 | Analyze initial claims reporting for Celsius management and follow up with claims team re same |
| Zeiss, Mark | 10/27/2022 | 2.1 | Prepare report of electronic Proof of Claim crypto claims by coin, account type, and amount for claims reconciliation |
| Allison, Roger | 10/28/2022 | 2.7 | Begin to draft initial claims summary report for distribution to the company |
| Allison, Roger | 10/28/2022 | 2.3 | Complete initial claims summary report and perform quality control procedures |
| Bixler, Holden | 10/28/2022 | 0.6 | Correspond with A&M team re: claims kickoff materials. |

***Celsius Network, LLC, et al.,
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CLAIMS ADMINISTRATION & OBJECTIONS

| Professional | Date | Hours | Activity |
|---------------------|-------------|--------------|---|
| Bixler, Holden | 10/28/2022 | 0.3 | Review solicitation estimate from stretto. |
| Bixler, Holden | 10/28/2022 | 1.1 | Review and provide comments to claims summary report draft. |
| Kinealy, Paul | 10/28/2022 | 0.7 | Analyze updated claims data from Stretto |
| Zeiss, Mark | 10/28/2022 | 2.1 | Prepare Scheduled Claims for customer accounts for claims reconciliation |
| Bixler, Holden | 10/29/2022 | 0.9 | Correspond with A&M team re: examiner inquiry re: coin pricing. |
| Allison, Roger | 10/31/2022 | 0.6 | Call with counsel re: employee team wallets |
| Allison, Roger | 10/31/2022 | 1.7 | Update unredacted retail customer schedule re: internal review notes |
| Allison, Roger | 10/31/2022 | 0.8 | Update claims summary report re: internal review comments |
| Allison, Roger | 10/31/2022 | 0.9 | Review claims kick-off presentation and provide internal comments |
| Allison, Roger | 10/31/2022 | 0.4 | Research correspondence re: proof of claims creation process |
| Bixler, Holden | 10/31/2022 | 2.7 | Attend call with T. Scheffer (K&E) re: employee claim issues. |
| Bixler, Holden | 10/31/2022 | 0.8 | Further review of updated claims kickoff deck to provide additional comments. |
| Bixler, Holden | 10/31/2022 | 0.9 | Further review of draft proof of claim form to correspond with A&M team re: same. |
| Bixler, Holden | 10/31/2022 | 0.8 | Review and provide comments to updated claims kickoff deck. |
| Bixler, Holden | 10/31/2022 | 0.9 | Review and update precedent claims overview materials |
| Bixler, Holden | 10/31/2022 | 0.9 | Further review of updated precedent claims overview materials |
| Bixler, Holden | 10/31/2022 | 0.8 | Review draft proof of claim form and correspond with A&M team re: same. |
| Kinealy, Paul | 10/31/2022 | 0.7 | Review and revise claims kick-off documentation |
| Pogorzelski, Jon | 10/31/2022 | 0.8 | Prepare analysis of claims for future reporting |
| Pogorzelski, Jon | 10/31/2022 | 0.9 | Prepare presentation of claims reporting requirements to help with future claims reconciliation |
| Pogorzelski, Jon | 10/31/2022 | 0.9 | Analyze summary data related to claims population |
| Pogorzelski, Jon | 10/31/2022 | 1.2 | Identify key information related to claims reconciliation and reporting |

***Celsius Network, LLC, et al.,
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CLAIMS ADMINISTRATION & OBJECTIONS

| Professional | Date | Hours | Activity |
|---------------------|-------------|--------------|---|
| Pogorzelski, Jon | 10/31/2022 | 0.7 | Analyze claims register from Stretto to identify non-customer claims to assist with the claims reconciliation process |
| Pogorzelski, Jon | 10/31/2022 | 1.3 | Prepare presentation of key information in claims reconciliation process |
| Zeiss, Mark | 10/31/2022 | 2.4 | Prepare Scheduled Claims for customer accounts for claims reconciliation |
| Subtotal | | 113.5 | |

COMMUNICATION

| Professional | Date | Hours | Activity |
|---------------------|-------------|--------------|--|
| Bixler, Holden | 10/3/2022 | 0.8 | Review and provide comments to draft claims process FAQ. |
| Bixler, Holden | 10/4/2022 | 0.3 | Review final claims process FAQ. |
| Bixler, Holden | 10/6/2022 | 0.6 | Correspond with J. Rubin (CEL) and K&E re: social media communications re: SOFA. |
| Bixler, Holden | 10/6/2022 | 0.7 | Correspond with J. Rubin (CEL) and K&E re media interpretation of SOFA filing. |
| Wadzita, Brent | 10/6/2022 | 2.2 | Prepare supplemental exhibits for statements four follow up questions and media inquiries. |
| Bixler, Holden | 10/19/2022 | 0.6 | Review and provide comments to updated claim communication material. |
| Bixler, Holden | 10/28/2022 | 0.3 | Review communication re: national bank issue. |
| Subtotal | | 5.5 | |

CONTRACTS

| Professional | Date | Hours | Activity |
|---------------------|-------------|--------------|---|
| Pogorzelski, Jon | 10/2/2022 | 0.7 | Prepare analysis of master loan agreements for Schedule G. |
| Pogorzelski, Jon | 10/4/2022 | 0.9 | Verify executory contracts for potential assumption and rejection |
| Raab, Emily | 10/4/2022 | 0.7 | Identify notice addresses for rejected contracts. |
| Raab, Emily | 10/4/2022 | 0.7 | Update cumulative contract rejection exhibit. |
| Raab, Emily | 10/5/2022 | 1.9 | Update Schedule G to remove certain non-executory contracts. |
| Raab, Emily | 10/6/2022 | 1.7 | Update cumulative list of rejected contracts. |
| Raab, Emily | 10/7/2022 | 1.3 | Identify notice addresses for rejected contracts. |

*Celsius Network, LLC, et al.,
Time Detail of Task by Professional
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CONTRACTS

| Professional | Date | Hours | Activity |
|---------------------|-------------|--------------|--|
| Raab, Emily | 10/7/2022 | 1.9 | Analyze contracts for potential rejection. |
| Bixler, Holden | 10/11/2022 | 1.1 | Review updated contract master tracker re: rejected contracts. |
| Kinealy, Paul | 10/12/2022 | 0.4 | Analyze rejected contracts tracker and advise team re same |
| Raab, Emily | 10/18/2022 | 1.1 | Pull mining related contracts. |
| Raab, Emily | 10/18/2022 | 2.3 | Pull contracts related to Israel. |
| Raab, Emily | 10/18/2022 | 2.4 | Pull documents related to GK8 inquiries. |
| Bixler, Holden | 10/19/2022 | 2.2 | Review and provide comments to contract master tracker. |
| Bixler, Holden | 10/21/2022 | 0.5 | Telephone conference with L. Workman (CEL) and team re: contract rejection process. |
| Bixler, Holden | 10/21/2022 | 1.3 | Review updated contract master tracker. |
| Kinealy, Paul | 10/21/2022 | 0.5 | Call with Celsius operations team re contract rejection process |
| Wadzita, Brent | 10/25/2022 | 0.9 | Review contract and lease trackers for initial review of assumptions and rejection analysis. |
| Wadzita, Brent | 10/25/2022 | 1.1 | Review contract and lease trackers for initial review of assumptions and rejection analysis. |
| Wadzita, Brent | 10/26/2022 | 2.2 | Prepare listing of contracts and open AP for estimating cure amounts. |
| Wadzita, Brent | 10/26/2022 | 2.6 | Analyze initial listing of contracts and compare listing to open AP for estimating cure amounts. |
| Bixler, Holden | 10/27/2022 | 0.8 | Confer and correspond with A&M team re: cure notice planning. |
| Bixler, Holden | 10/27/2022 | 1.2 | Review initial cure flagging file. |
| Bixler, Holden | 10/27/2022 | 0.4 | Correspond with K&E on cure schedule timing. |
| Bixler, Holden | 10/27/2022 | 0.7 | Review contract and cure schedule. |
| Kinealy, Paul | 10/27/2022 | 0.4 | Call with A&M team re draft of potential assumption list and related cures |
| Kinealy, Paul | 10/27/2022 | 1.1 | Research compilation of potential contract assumption data and related cures |
| Raab, Emily | 10/27/2022 | 2.3 | Update cumulative list of contracts. |
| Wadzita, Brent | 10/27/2022 | 2.7 | Prepare draft listing of cure exhibit and cure amounts for assumption. |

***Celsius Network, LLC, et al.,
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CONTRACTS

| Professional | Date | Hours | Activity |
|---------------------|-------------|--------------|--|
| Wadzita, Brent | 10/27/2022 | 2.4 | Analyze open ap to identify potential parties to be included into the cure exhibit. |
| Wadzita, Brent | 10/27/2022 | 0.4 | Update cure exhibit with comments provided by company. |
| Bixler, Holden | 10/28/2022 | 0.7 | Review summary of open issues re: cure schedule and correspondence with K&E re: same. |
| Bixler, Holden | 10/28/2022 | 0.5 | Confer with A&M team re: contract master and status. |
| Bixler, Holden | 10/28/2022 | 0.9 | Review updated cure schedule and correspondence with B. Airey (CEL) re: same. |
| Kinealy, Paul | 10/28/2022 | 1.6 | Research compilation of potential contract assumption data and related cures |
| Kinealy, Paul | 10/28/2022 | 0.4 | Call with A&M team re contract assumptions and cures |
| Wadzita, Brent | 10/28/2022 | 1.4 | Finalize cure exhibit for filing exhibit of potential contract assumptions and cure amounts. |
| Wadzita, Brent | 10/28/2022 | 0.9 | Update cure exhibit master tracker with company comments and finalize exhibits. |
| Wadzita, Brent | 10/28/2022 | 2.2 | Review and update draft listing of cure exhibit and cure amounts for assumption. |
| Kinealy, Paul | 10/31/2022 | 1.3 | Analyze updated list of potential contract assumptions and related cures |
| Raab, Emily | 10/31/2022 | 1.9 | Create exhibit for latest round of contract rejections. |

Subtotal 52.6

COST REDUCTION INITIATIVES

| Professional | Date | Hours | Activity |
|---------------------|-------------|--------------|--|
| Ciriello, Andrew | 10/2/2022 | 0.4 | Review and comment on revised list of proposed salary changes and retention payments. |
| Brantley, Chase | 10/3/2022 | 0.2 | Call with A. Ciriello (A&M) regarding employment agreements of terminated employees |
| Brantley, Chase | 10/3/2022 | 0.8 | Review certain employment contract and respond to questions from the Company. |
| Ciriello, Andrew | 10/3/2022 | 0.4 | Review and comment on active headcount and terminations reconciliation analysis |
| Ciriello, Andrew | 10/3/2022 | 0.2 | Call with C. Brantley (A&M) regarding employment agreements of terminated employees |
| Ciriello, Andrew | 10/3/2022 | 0.3 | Finalize retention and wage change schedules for distribution to special committee and UCC |
| Ciriello, Andrew | 10/5/2022 | 0.2 | Review updates to proposed salary change file and update payroll projections |
| Ciriello, Andrew | 10/5/2022 | 0.3 | Update retention list based on revised inputs from management |

Exhibit D

***Celsius Network, LLC, et al.,
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COST REDUCTION INITIATIVES

| Professional | Date | Hours | Activity |
|---------------------|-------------|--------------|---|
| Ciriello, Andrew | 10/5/2022 | 0.4 | Prepare schedules detailing components of historical payroll and upcoming payroll prefunding amounts |
| Brantley, Chase | 10/6/2022 | 0.5 | Participate in call with the Company to discuss employment agreement. |
| Ciriello, Andrew | 10/10/2022 | 0.8 | Update employee roster and org charts based on revised data received from management |
| Ciriello, Andrew | 10/11/2022 | 0.8 | Review and update org charts and payroll forecast based on revised data from management |
| Ciriello, Andrew | 10/17/2022 | 0.4 | Review and comment on headcount reductions during the week ending 10/14 |
| Campagna, Robert | 10/21/2022 | 0.2 | Call with A. Ciriello (A&M) to discuss headcount reduction initiatives and KERP program |
| Ciriello, Andrew | 10/21/2022 | 0.8 | Update analysis of cost savings measures year to date and correspond with G. Hensley (K&E) regarding the same |
| Ciriello, Andrew | 10/21/2022 | 0.2 | Call with R. Campagna (A&M) to discuss headcount reduction initiatives and KERP program |
| Ciriello, Andrew | 10/25/2022 | 0.2 | Review and comment on headcount reductions analysis as of 9/30 and 10/23 |
| Ciriello, Andrew | 10/25/2022 | 0.1 | Call with T. Walsh (CEL) to discuss current head count and cost savings initiatives |
| Ciriello, Andrew | 10/26/2022 | 0.2 | Correspond with WTW and K&E teams regarding current headcount and attrition since the petition date |
| Subtotal | | 7.4 | |

COURT HEARINGS

| Professional | Date | Hours | Activity |
|---------------------|-------------|--------------|---|
| Pogorzelski, Jon | 10/6/2022 | 1.4 | Reconcile key information from statement and schedules to prepare for 341 meeting |
| Campagna, Robert | 10/7/2022 | 1.3 | Listen in to custody status conference with judge / hearing. |
| Lal, Arjun | 10/7/2022 | 0.9 | Attend status conference re: Custody / Withheld litigation |
| Pogorzelski, Jon | 10/7/2022 | 1.2 | Analyze data related to executory contracts for the 341 meeting |
| Pogorzelski, Jon | 10/7/2022 | 1.1 | Analyze coin movements related to insiders to prepare for 341 meeting |
| Campagna, Robert | 10/10/2022 | 0.3 | Review final version of KERP motion prior to filing. |
| Raab, Emily | 10/10/2022 | 2.5 | Create exhibits for 341 meeting preparation. |
| Raab, Emily | 10/10/2022 | 1.0 | Participate in preparation call for the 341 meeting with C. Ferraro (CEL) K&E and A&M. |
| Pogorzelski, Jon | 10/11/2022 | 1.1 | Verify key information from statement of financial affairs related to coin movements to prepare for 341 meeting |

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COURT HEARINGS

| Professional | Date | Hours | Activity |
|---------------------|-------------|--------------|---|
| Pogorzelski, Jon | 10/11/2022 | 0.7 | Confer with A&M team to 341 meeting preparation |
| Pogorzelski, Jon | 10/11/2022 | 1.1 | Analyze customer coin account balances for 341 meeting preparation |
| Pogorzelski, Jon | 10/11/2022 | 0.8 | Analyze details related to coin movements on the platform from the final statement of financial affairs for 341 meeting preparation |
| Pogorzelski, Jon | 10/11/2022 | 1.4 | Analyze executory contracts for the 341 meeting |
| Raab, Emily | 10/11/2022 | 2.9 | Prepare for meeting of the creditors. |
| Pogorzelski, Jon | 10/12/2022 | 0.8 | Confer with A&M team to discuss outstanding items related to the 341 meeting |
| Pogorzelski, Jon | 10/12/2022 | 1.1 | Analyze executory contracts for 341 meeting |
| Pogorzelski, Jon | 10/12/2022 | 1.3 | Analyze key details from the final schedule of liabilities for 341 meeting preparation |
| Pogorzelski, Jon | 10/12/2022 | 0.8 | Analyze expenses to insiders on final schedule and statements to prepare for 341 meeting |
| Pogorzelski, Jon | 10/12/2022 | 1.3 | Analyze movements of Cel token by insiders to prepare for 341 meeting |
| Pogorzelski, Jon | 10/12/2022 | 1.2 | Identify key information from schedule of assets to prepare for 341 meeting |
| Pogorzelski, Jon | 10/12/2022 | 0.9 | Confer with A&M team to discuss potential questions related to insiders to prepare for the 341 meeting |
| Raab, Emily | 10/12/2022 | 2.7 | Prepare for meeting of the creditors. |
| Raab, Emily | 10/12/2022 | 1.7 | Update exhibits for 341 meeting preparation. |
| Kinealy, Paul | 10/13/2022 | 2.8 | Participate in the continued 341 meeting of all creditors |
| Pogorzelski, Jon | 10/13/2022 | 0.9 | Analyze key information from the final schedule of assets related to the 341 meeting |
| Pogorzelski, Jon | 10/13/2022 | 1.1 | Analyze details from the final schedule of liabilities related to the 341 meeting |
| Pogorzelski, Jon | 10/13/2022 | 1.2 | Analyze key details from the statement of financial affairs related to 341 meeting |
| Pogorzelski, Jon | 10/13/2022 | 1.1 | Analyze coin movements on the platform by insiders related to the 341 meeting |
| Pogorzelski, Jon | 10/13/2022 | 1.3 | Analyze unsecured creditors coin movements on the platform related to the 341 meeting |
| Pogorzelski, Jon | 10/13/2022 | 1.3 | Analyze non-disclosure agreement contracts related to 341 meeting |
| Raab, Emily | 10/13/2022 | 2.8 | Prepare for meeting of the creditors. |

Exhibit D

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COURT HEARINGS

| Professional | Date | Hours | Activity |
|-----------------|------------|-------------|--|
| Raab, Emily | 10/14/2022 | 2.9 | Participate in meeting of the creditors. |
| Subtotal | | 44.9 | |

DUE DILIGENCE

| Professional | Date | Hours | Activity |
|-------------------|-----------|-------|---|
| Ciriello, Andrew | 10/1/2022 | 0.5 | Call with N. Shaker (Elementus), J. Schiffrin, T. Biggs (M3) regarding open due diligence requests |
| Ciriello, Andrew | 10/1/2022 | 0.5 | Review and comment on revised employee CEL token grant schedule. |
| Colangelo, Samuel | 10/1/2022 | 1.6 | Update crypto award file per internal comments. |
| Colangelo, Samuel | 10/1/2022 | 0.3 | Update diligence tracker to reflect new buyer requests. |
| Ciriello, Andrew | 10/2/2022 | 0.5 | Review and comment on revised employee CEL token grant schedule. |
| Colangelo, Samuel | 10/2/2022 | 1.1 | Update crypto award file per internal comments. |
| Ciriello, Andrew | 10/3/2022 | 0.3 | Correspond with Elementus and M3 teams regarding outstanding diligence requests |
| Ciriello, Andrew | 10/3/2022 | 0.6 | Call with S. Colangelo, P. Kinealy (both A&M), K&E, Centerview, and Celsius to discuss current status of high priority diligence requests. |
| Ciriello, Andrew | 10/3/2022 | 0.3 | Correspond with D. Bendetson (CVP) J. Schiffman, T. Biggs (M3) and N. Shaker (Elementus) regarding due diligence requests |
| Ciriello, Andrew | 10/3/2022 | 0.4 | Compile and provide buyer diligence files to Centerview team |
| Ciriello, Andrew | 10/3/2022 | 0.5 | Call with A. Seetharaman, D. Yarwood (CEL) regarding intercompany transfers |
| Ciriello, Andrew | 10/3/2022 | 0.4 | Review and comment on revised due diligence tracker and distribute to management |
| Ciriello, Andrew | 10/3/2022 | 0.3 | Correspond with Y. Tsur (CEL) regarding accounting for CEL tokens in Israel team wallet |
| Ciriello, Andrew | 10/3/2022 | 0.3 | Review and comment on proposed responses to UCC advisors with respect to open litigation diligence requests |
| Ciriello, Andrew | 10/3/2022 | 0.3 | Prepare for call with L. Workman, J. Lambros (CEL), S. Briefel, G. Brier (K&E) and P. Kinealy, S. Colangelo (A&M) regarding diligence request response process and open items |
| Colangelo, Samuel | 10/3/2022 | 0.6 | Call with A. Ciriello, P. Kinealy (both A&M), K&E, Centerview, and Celsius to discuss current status of high priority diligence requests. |
| Colangelo, Samuel | 10/3/2022 | 0.6 | Update diligence tracker to reflect new requests and updates from diligence call. |
| Kinealy, Paul | 10/3/2022 | 0.6 | Call with A. Ciriello, S. Colangelo (both A&M), K&E, Centerview, and Celsius to discuss current status of high priority diligence requests. |
| Campagna, Robert | 10/4/2022 | 0.5 | Follow up on discovery request / email from G. Pesce (White & Case) |

Exhibit D

***Celsius Network, LLC, et al.,
Time Detail of Task by Professional
October 1, 2022 through October 31, 2022***

DUE DILIGENCE

| Professional | Date | Hours | Activity |
|---------------------|-------------|--------------|--|
| Ciriello, Andrew | 10/4/2022 | 0.4 | Call with D. Latona, E. Jones (K&E), B. Beasley (CVP), R. Campagna, A. Lal, C. Brantley, P. Kinealy (A&M) to discuss workstreams under purview of examiner |
| Ciriello, Andrew | 10/4/2022 | 0.4 | Prepare and distribute files related to Examiner workstreams to K&E and Centerview teams |
| Ciriello, Andrew | 10/4/2022 | 0.4 | Prepare list of key debtor personnel to share with Examiner |
| Ciriello, Andrew | 10/4/2022 | 0.4 | Call with L. Workman (CEL) regarding materials for meeting with UCC advisors to discuss coin movement and internal accounting |
| Ciriello, Andrew | 10/4/2022 | 0.6 | Analyze withheld files in response to UCC diligence requests |
| Ciriello, Andrew | 10/4/2022 | 0.7 | Update and distribute due diligence tracker to diligence working group |
| Campagna, Robert | 10/5/2022 | 0.5 | Call with K. Ehrler, H. Kim, T. Biggs (M3) and A. Ciriello (A&M) regarding KERP and salary changes |
| Ciriello, Andrew | 10/5/2022 | 0.7 | Call with K. Ehrler, T. Biggs (M3) regarding Earn, Custody and Withheld |
| Ciriello, Andrew | 10/5/2022 | 0.1 | Call with L. Workman (CEL) regarding open due diligence requests related to CEL wallet addresses |
| Ciriello, Andrew | 10/5/2022 | 1.1 | Compile, review and upload files responsive to diligence requests on retail loans, user locations, CEL awards and historical transaction data |
| Ciriello, Andrew | 10/5/2022 | 1.0 | Call with L. Workman, J. Lambros (CEL), E. Jones, G. Brier (K&E) regarding diligence request response process and open items |
| Ciriello, Andrew | 10/5/2022 | 0.2 | Review custody, earn and withheld discussion topics ahead of call with M3 |
| Ciriello, Andrew | 10/5/2022 | 0.5 | Call with K. Ehrler, H. Kim, T. Biggs (M3) and R. Campagna (A&M) regarding KERP and salary changes |
| Ciriello, Andrew | 10/5/2022 | 0.4 | Correspond with M. Hall, T. Walsh (CEL) regarding HR related due diligence requests |
| Allison, Roger | 10/6/2022 | 1.2 | Draft schedule of assets and liabilities summary re: 341 meeting prep |
| Brantley, Chase | 10/6/2022 | 1.0 | Call with Examiner's team and D. Latona, R. Kwasteniet (K&E) and R. Campagna, A. Lal, A. Ciriello (A&M) to discuss coin reports and data needs. |
| Campagna, Robert | 10/6/2022 | 1.0 | Call with Examiner's team and D. Latona, R. Kwasteniet (K&E) and A. Lal, A. Ciriello, C. Brantley (A&M) to discuss coin reports and data needs. |
| Ciriello, Andrew | 10/6/2022 | 1.0 | Call with Examiner's team and D. Latona, R. Kwasteniet (K&E) and R. Campagna, A. Lal, C. Brantley (A&M) to discuss coin reports and data needs. |
| Ciriello, Andrew | 10/6/2022 | 0.1 | Call with G. Brier (K&E) regarding litigation-related due diligence requests |
| Ciriello, Andrew | 10/6/2022 | 0.2 | Call with T. Biggs (M3) regarding outstanding due diligence requests |

***Celsius Network, LLC, et al.,
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DUE DILIGENCE

| Professional | Date | Hours | Activity |
|---------------------|-------------|--------------|---|
| Ciriello, Andrew | 10/6/2022 | 0.4 | Coordinate with M3 and Celsius teams regarding outstanding diligence requests and scheduling calls related to the institutional loan portfolio |
| Ciriello, Andrew | 10/6/2022 | 0.3 | Compile and distribute coin reports and freeze files prepared case to date |
| Ciriello, Andrew | 10/6/2022 | 0.3 | Compile, review and upload files responsive to diligence requests on settlement, coin movement and on-chain/off-chain transactions |
| Lal, Arjun | 10/6/2022 | 1.7 | Review / edit weekly coins report for UCC |
| Lal, Arjun | 10/6/2022 | 1.0 | Call with Examiner's team and D. Latona, R. Kwasteniet (K&E) and R. Campagna, A. Ciriello, C. Brantley (A&M) to discuss coin reports and data needs. |
| Wadzita, Brent | 10/6/2022 | 1.6 | Review Statement and Schedules to prepare responses to UCC diligence questions. |
| Wadzita, Brent | 10/6/2022 | 0.9 | Prepare supplemental exhibits for statements and schedules follow up questions. |
| Wadzita, Brent | 10/6/2022 | 1.4 | Prepare responses for debtors counsel re: UCC data inquiries and requests. |
| Brantley, Chase | 10/7/2022 | 0.5 | Participate in weekly call with M3 (UCC advisors) to review cash report for the week ending September 30. |
| Campagna, Robert | 10/7/2022 | 0.7 | Call with C. Nolan, L. Workman (CEL, C. Gurland, S. Hershey (W&C), T. Biggs (M3), H. Wasoo (Elementus) and A. Ciriello, A. Lal (A&M) regarding the institutional loan portfolio |
| Ciriello, Andrew | 10/7/2022 | 0.8 | Call with L. Workman, J. Lambros (CEL) and G. Brier, S. Briefel (K&E) to discuss status of priority UCC litigation diligence requests |
| Ciriello, Andrew | 10/7/2022 | 0.7 | Call with C. Nolan, L. Workman (CEL, C. Gurland, S. Hershey (W&C), T. Biggs (M3), H. Wasoo (Elementus) and R. Campagna, A. Lal (A&M) regarding the institutional loan portfolio |
| Ciriello, Andrew | 10/7/2022 | 0.5 | Call with C. Ferraro, L. Workman (CEL) and H. Bixler, P. Kinealy, A. Lal, E. Raab (A&M) to prepare for 341 meeting |
| Ciriello, Andrew | 10/7/2022 | 0.3 | Further analyze variance in coin balances for the week ending 9/23 and prepare supplemental descriptions of variances |
| Ciriello, Andrew | 10/7/2022 | 0.3 | Correspond with M3 team regarding coin report variances for the week ending 9/23 |
| Ciriello, Andrew | 10/7/2022 | 0.2 | Review and comment on revised due diligence tracker |
| Ciriello, Andrew | 10/7/2022 | 0.2 | Correspond with N. Shaker (Elementus), T. Biggs (M3), C. Gurland (W&C) regarding diligence sessions for the week ending 10/14 |
| Ciriello, Andrew | 10/7/2022 | 0.2 | Correspond with G. Brier, S. Briefel (K&E) regarding status of litigation diligence requests |
| Colangelo, Samuel | 10/7/2022 | 0.8 | Call with K&E, Centerview, and Celsius to discuss current status of high priority diligence requests |
| Colangelo, Samuel | 10/7/2022 | 0.4 | Update diligence tracker to reflect new requests and updates from diligence call. |
| Lal, Arjun | 10/7/2022 | 0.8 | Attend weekly update meeting with M3 team |

***Celsius Network, LLC, et al.,
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October 1, 2022 through October 31, 2022***

DUE DILIGENCE

| Professional | Date | Hours | Activity |
|---------------------|-------------|--------------|---|
| Lal, Arjun | 10/7/2022 | 0.7 | Call with C. Nolan, L. Workman (CEL, C. Gurland, S. Hershey (W&C), T. Biggs (M3), H. Wasoo (Elementus) and A. Ciriello (A&M) regarding the institutional loan portfolio |
| Wadzita, Brent | 10/7/2022 | 1.9 | Review underlying source data sets related to statement four in response to UCC advisor questions. |
| Wadzita, Brent | 10/7/2022 | 0.6 | Meeting with UCC advisors to discuss statements and schedules initial questions. |
| Wadzita, Brent | 10/7/2022 | 2.1 | Review and analyze compensation agreements related to statement four inquiries. |
| Brantley, Chase | 10/9/2022 | 0.4 | Respond to questions from the UCC re: professional fees. |
| Ciriello, Andrew | 10/9/2022 | 0.2 | Correspond with Z. Mohamed (CVP) regarding open diligence items |
| Kinealy, Paul | 10/9/2022 | 0.8 | Research diligence inquiries from examiner |
| Allison, Roger | 10/10/2022 | 0.2 | Call with A. Ciriello (A&M) to discuss files to provide based on Examiner diligence request |
| Brantley, Chase | 10/10/2022 | 2.3 | Prepare schedule of mining coin activity in response to diligence requests from the Examiner. |
| Brantley, Chase | 10/10/2022 | 0.8 | Correspondence with the Company re: diligence requests from the Examiner. |
| Campagna, Robert | 10/10/2022 | 0.6 | Analysis of materials requested by Examiner related to coin movement. |
| Ciriello, Andrew | 10/10/2022 | 0.5 | Call with S. Colangelo (A&M) to discuss outstanding diligence requests |
| Ciriello, Andrew | 10/10/2022 | 0.2 | Call with R. Allison (A&M) to discuss files to provide based on Examiner diligence request |
| Ciriello, Andrew | 10/10/2022 | 0.2 | Updated UCC diligence request tracker to reflect additional items that have been provided |
| Ciriello, Andrew | 10/10/2022 | 0.3 | Coordinate with K&E and CVP teams on diligence requests for Examiner |
| Ciriello, Andrew | 10/10/2022 | 0.3 | Review and edit diligence tracker for Examiner requests |
| Ciriello, Andrew | 10/10/2022 | 0.5 | Call with M3 and P. Kinealy (A&M) to discuss statements and schedules |
| Ciriello, Andrew | 10/10/2022 | 0.4 | Call with R. Campagna (A&M) regarding open diligence requests |
| Ciriello, Andrew | 10/10/2022 | 0.4 | Update chapter 11 preparation tracker for additional data requests from counsel |
| Ciriello, Andrew | 10/10/2022 | 2.3 | Prepare responses to Examiner diligence requests |
| Ciriello, Andrew | 10/10/2022 | 0.6 | Call with D. Bendetson (CVP) to discuss diligence requests from various counterparties |
| Colangelo, Samuel | 10/10/2022 | 0.8 | Assemble tracker for initial Examiner diligence requests. |

***Celsius Network, LLC, et al.,
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DUE DILIGENCE

| Professional | Date | Hours | Activity |
|---------------------|-------------|--------------|--|
| Colangelo, Samuel | 10/10/2022 | 0.5 | Call with A. Ciriello (A&M) to discuss outstanding diligence requests |
| Kinealy, Paul | 10/10/2022 | 0.5 | Call with M3 and A. Ciriello (A&M) to discuss statements and schedules |
| Kinealy, Paul | 10/10/2022 | 0.6 | Research data inquiries from M3 and follow up with Celsius re same |
| Kinealy, Paul | 10/10/2022 | 0.8 | Research additional diligence inquiries from Centerview team for examiner |
| Lal, Arjun | 10/10/2022 | 0.8 | Attend meeting with M3 team to discuss SOFA filings |
| Wadzita, Brent | 10/10/2022 | 0.5 | Meeting with UCC advisors to discuss statements and schedules questions. |
| Wadzita, Brent | 10/10/2022 | 1.7 | Prepare follow-ups to advisor statement four questions regarding payments to insiders. |
| Wadzita, Brent | 10/10/2022 | 2.3 | Reconcile and prepare company sign off for insider coin payments as compensation. |
| Brantley, Chase | 10/11/2022 | 0.3 | Call with A. Ciriello (A&M) to discuss open mining diligence requests |
| Brantley, Chase | 10/11/2022 | 0.9 | Correspond with the Company re: Examiner mining diligence requests. |
| Brantley, Chase | 10/11/2022 | 1.2 | Correspond with the Company and team re: questions from the Examiner regarding a 2020 audit. |
| Brantley, Chase | 10/11/2022 | 1.2 | Finalize and share mining coin movement analysis with team in response to Examiner diligence request. |
| Brantley, Chase | 10/11/2022 | 0.5 | Participate in call with the Examiner and Debtor advisors re: mining. |
| Ciriello, Andrew | 10/11/2022 | 0.3 | Call with A. Lal (A&M) to discuss outstanding diligence requests |
| Ciriello, Andrew | 10/11/2022 | 0.5 | Call with L. Workman, J. Lambros (CEL), D. Latona, S. Briefel, G. Brier (K&E) and S. Colangelo (A&M) regarding diligence request response process and open items |
| Ciriello, Andrew | 10/11/2022 | 1.4 | Prepare files in response to examiner diligence requests and upload to dataroom |
| Ciriello, Andrew | 10/11/2022 | 0.3 | Call with C. Brantley (A&M) to discuss open mining diligence requests |
| Ciriello, Andrew | 10/11/2022 | 0.5 | Call with S. Colangelo (A&M) regarding open Examiner diligence requests |
| Ciriello, Andrew | 10/11/2022 | 0.5 | Call with D. Latona, S. Briefel, G. Brier (K&E) and C. Brantley (A&M) to discuss open Examiner diligence items |
| Ciriello, Andrew | 10/11/2022 | 0.4 | Update and distribute Examiner due diligence tracker |
| Ciriello, Andrew | 10/11/2022 | 0.4 | Prepare files for upload based on UCC and Examiner diligence requests |
| Ciriello, Andrew | 10/11/2022 | 0.4 | Compile and distribute files to K&E in response to Examiner diligence requests |

***Celsius Network, LLC, et al.,
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DUE DILIGENCE

| Professional | Date | Hours | Activity |
|---------------------|-------------|--------------|---|
| Ciriello, Andrew | 10/11/2022 | 0.3 | Correspond with E. Jones (K&E) regarding outstanding Examiner diligence requests |
| Colangelo, Samuel | 10/11/2022 | 0.3 | Reconcile and compile list of access passwords for diligence files. |
| Colangelo, Samuel | 10/11/2022 | 0.7 | Call with A. Ciriello, P. Kinealy (both A&M), K&E, Centerview, and Celsius to discuss current status of high priority diligence requests. |
| Colangelo, Samuel | 10/11/2022 | 0.6 | Update diligence tracker to reflect new requests and updates from diligence call. |
| Kinealy, Paul | 10/11/2022 | 0.4 | Analyze data responsive to UCC diligence requests |
| Lal, Arjun | 10/11/2022 | 0.3 | Call with A. Ciriello (A&M) to discuss outstanding diligence requests |
| Allison, Roger | 10/12/2022 | 0.6 | Draft schedules of underlying retail customer data to share with the UCC |
| Ciriello, Andrew | 10/12/2022 | 1.0 | Call with M3, W&C, Elementus, K&E teams and S. Colangelo (A&M) to discuss transaction settlements, flow of coins and internal ledger |
| Ciriello, Andrew | 10/12/2022 | 0.1 | Call with A. Lal (A&M) to discuss open Examiner diligence items |
| Ciriello, Andrew | 10/12/2022 | 0.3 | Call with L. Workman (CEL) to discuss Examiner due diligence process |
| Ciriello, Andrew | 10/12/2022 | 0.4 | Review and comment on interco reconciliation analysis in response to diligence request |
| Colangelo, Samuel | 10/12/2022 | 1.0 | Call with A. Ciriello (A&M), K&E, M3, Elementus, and Celsius to discuss coin transactions and settlement processes. |
| Kinealy, Paul | 10/12/2022 | 0.7 | Research additional diligence inquiries from examiner |
| Lal, Arjun | 10/12/2022 | 0.1 | Call with A. Ciriello (A&M) to discuss open Examiner diligence items |
| Allison, Roger | 10/13/2022 | 1.3 | Research retail customer information re: third party due diligence request |
| Bixler, Holden | 10/13/2022 | 0.9 | Review examiner diligence requests. |
| Brantley, Chase | 10/13/2022 | 0.4 | Organize and share contracts requested by the Examiner in response to mining diligence requests. |
| Brantley, Chase | 10/13/2022 | 0.4 | Correspond with Centerview and the Company to gather information in response to Examiner mining diligence requests. |
| Brantley, Chase | 10/13/2022 | 1.0 | Participate in call with M3 (UCC advisors) and the Company to discuss Midland site visit trip follow ups. |
| Brantley, Chase | 10/13/2022 | 1.7 | Call with Celsius management, Huron, Jenner, K&E and E. Lucas and A. Ciriello (A&M) to discuss coin and freeze reports |
| Campagna, Robert | 10/13/2022 | 0.9 | Call with Examiner's financial advisor (Huron) for intro to coin reporting. |
| Ciriello, Andrew | 10/13/2022 | 0.3 | Update Examiner diligence tracker and distribute to team |

Exhibit D

***Celsius Network, LLC, et al.,
Time Detail of Task by Professional
October 1, 2022 through October 31, 2022***

DUE DILIGENCE

| Professional | Date | Hours | Activity |
|---------------------|-------------|--------------|--|
| Ciriello, Andrew | 10/13/2022 | 0.6 | Prepare schedule of custody transactions to correspond to UCC requests for discussion with management |
| Ciriello, Andrew | 10/13/2022 | 1.4 | Reconcile change in coin balances over time based on request from UCC |
| Ciriello, Andrew | 10/13/2022 | 0.3 | Collect and upload contract data to dataroom at the request of the Examiner |
| Ciriello, Andrew | 10/13/2022 | 0.3 | Correspond with D. Tappen (CEL) regarding liquidity management and research dataroom files regarding the same at the request of the Examiner |
| Ciriello, Andrew | 10/13/2022 | 0.4 | Correspond with M3 team regarding responses to open items on priority diligence list |
| Ciriello, Andrew | 10/13/2022 | 1.7 | Call with Celsius management, Huron, Jenner, K&E and C. Brantley and E. Lucas (A&M) to discuss coin and freeze reports |
| Ciriello, Andrew | 10/13/2022 | 0.4 | Review priority diligence list open items and prepare for meeting on 10/14 |
| Ciriello, Andrew | 10/13/2022 | 0.5 | Correspond with K&E and Celsius management regarding outstanding Examiner, UCC and banker diligence requests |
| Colangelo, Samuel | 10/13/2022 | 0.8 | Prepare and upload files to UCC dataroom. |
| Kinealy, Paul | 10/13/2022 | 1.2 | Research additional diligence inquiries from UCC advisors and follow up with Celsius re same |
| Kinealy, Paul | 10/13/2022 | 0.4 | Research data request from examiner and follow up with Celsius re same |
| Lal, Arjun | 10/13/2022 | 1.1 | Attend all-advisors meeting with M3, Perella, W&C, K&E, Centerview to discuss critical items |
| Lucas, Emmet | 10/13/2022 | 1.0 | Participate in call with M3 (UCC advisors) and the Company to discuss Midland site visit trip follow ups. |
| Lucas, Emmet | 10/13/2022 | 0.8 | Prepare responses for information on hand in response to Examiner request for mining. |
| Lucas, Emmet | 10/13/2022 | 1.7 | Call with Celsius management, Huron, Jenner, K&E and C. Brantley and A. Ciriello (A&M) to discuss coin and freeze reports |
| Bixler, Holden | 10/14/2022 | 0.8 | Review updates to examiner diligence inquiries. |
| Brantley, Chase | 10/14/2022 | 0.9 | Organize and share invoice and other documents requested by the Examiner in response to mining diligence questions. |
| Brantley, Chase | 10/14/2022 | 0.4 | Correspond with K&E re: certain files shared with the Examiner and responding to mining diligence questions. |
| Brantley, Chase | 10/14/2022 | 1.1 | Respond and share documents with to the Examiner in response to mining diligence requests. |
| Brantley, Chase | 10/14/2022 | 0.6 | Correspond with K&E and team in response to certain mining vendor contacts requested from the Examiner. |
| Brantley, Chase | 10/14/2022 | 0.6 | Respond to questions from K&E re: UCC mining diligence requests. |
| Campagna, Robert | 10/14/2022 | 1.4 | Address Examiner document requests. |

Exhibit D

***Celsius Network, LLC, et al.,
Time Detail of Task by Professional
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DUE DILIGENCE

| Professional | Date | Hours | Activity |
|---------------------|-------------|--------------|---|
| Campagna, Robert | 10/14/2022 | 0.6 | Follow up with team on status of Examiner document and info requests. |
| Ciriello, Andrew | 10/14/2022 | 1.0 | Correspond with Celsius management, K&E and A&M team regarding open UCC diligence requests, open Examiner diligence requests, and diligence calls to be scheduled |
| Ciriello, Andrew | 10/14/2022 | 0.3 | Correspond with management team regarding open diligence requests related to loans and custody |
| Ciriello, Andrew | 10/14/2022 | 0.7 | Call with L. Workman, J. Lambros (CEL), S. Briefel, G. Brier (K&E) and S. Colangelo (A&M) regarding diligence request response process and open items |
| Ciriello, Andrew | 10/14/2022 | 0.2 | Call with D. Tappen (CEL) to discuss responses to Examiner diligence requests |
| Colangelo, Samuel | 10/14/2022 | 0.8 | Compile clean loan data file based on information from Celsius per diligence request. |
| Colangelo, Samuel | 10/14/2022 | 0.4 | Analyze DeFi liabilities per diligence request. |
| Colangelo, Samuel | 10/14/2022 | 0.7 | Analyze pending withdrawal amounts and respond to related diligence requests. |
| Colangelo, Samuel | 10/14/2022 | 0.7 | Call with L. Workman, J. Lambros (CEL), S. Briefel, G. Brier (K&E) and A. Ciriello (A&M) regarding diligence request response process and open items |
| Kinealy, Paul | 10/14/2022 | 1.2 | Research additional examiner data inquiries |
| Kinealy, Paul | 10/14/2022 | 1.3 | Research creditor inquiries from Kirkland and follow up with Celsius re same |
| Lal, Arjun | 10/14/2022 | 0.6 | Attend weekly meeting with M3 to discuss critical case issues |
| Wadzita, Brent | 10/14/2022 | 2.6 | Prepare response to diligence re: statements and schedules from UCC advisors. |
| Wadzita, Brent | 10/14/2022 | 2.8 | Review and prepare data in response to diligence re: statements and schedules from UCC advisors. |
| Bixler, Holden | 10/15/2022 | 0.6 | Correspond with K&E re: follow-up examiner requests. |
| Brantley, Chase | 10/15/2022 | 0.5 | Discuss with the mining team the outstanding diligence items from the Examiner. |
| Brantley, Chase | 10/15/2022 | 0.6 | Continue to correspond with the Company and K&E re: certain mining vendor contacts requested from the Examiner. |
| Ciriello, Andrew | 10/15/2022 | 0.4 | Prepare and distribute diligence responses to Examiner advisors |
| Ciriello, Andrew | 10/15/2022 | 0.2 | Prepare Examiner diligence tracker for external distribution and send to K&E |
| Ciriello, Andrew | 10/15/2022 | 0.2 | Correspond with S. Calvert (A&M) regarding preparation of Israel and GK8 for chapter 11 filings and open due diligence requests |
| Ciriello, Andrew | 10/15/2022 | 0.3 | Correspond with management regarding production of a Freeze report guide file |

Exhibit D

***Celsius Network, LLC, et al.,
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DUE DILIGENCE

| Professional | Date | Hours | Activity |
|---------------------|-------------|--------------|---|
| Ciriello, Andrew | 10/15/2022 | 0.4 | Coordinate with K&E and A&M teams regarding outstanding Examiner diligence requests |
| Ciriello, Andrew | 10/15/2022 | 0.7 | Prepare responses and status updates to outstanding Examiner diligence requests |
| Colangelo, Samuel | 10/15/2022 | 1.2 | Cross reference new buyer requests with already completed requests and provide answers. |
| Colangelo, Samuel | 10/15/2022 | 0.4 | Update diligence tracker to reflect new buyer requests. |
| Ciriello, Andrew | 10/16/2022 | 1.0 | Prepare files responsive to Examiner and UC due diligence requests |
| Bixler, Holden | 10/17/2022 | 0.9 | Review consolidated balance sheet re: equity committee diligence. |
| Bixler, Holden | 10/17/2022 | 0.4 | Review additional inquiries re: examiner diligence. |
| Brantley, Chase | 10/17/2022 | 1.1 | Review updates to mining coin report from the Company in response to Examiner diligence requests. |
| Brantley, Chase | 10/17/2022 | 0.2 | Call with S. Colangelo and E. Lucas (both A&M) to review hosting invoice reconciliation process. |
| Brantley, Chase | 10/17/2022 | 1.6 | Outline and prepare historical payment analysis for hosting vendor in response to Examiner request. |
| Campagna, Robert | 10/17/2022 | 1.0 | Call with Jenner and Huron teams and A. Lal, S. Colangelo, A. Ciriello (A&M) to discuss production of coin reports |
| Campagna, Robert | 10/17/2022 | 0.8 | Follow up on Examiner requests / diligence. |
| Ciriello, Andrew | 10/17/2022 | 1.2 | Create and upload diligence responses related to institutional loans, coins, IT security and custody/withheld |
| Ciriello, Andrew | 10/17/2022 | 0.3 | Collect and provide freeze files and reporting overlays to Huron team |
| Ciriello, Andrew | 10/17/2022 | 0.3 | Correspond with L. Workman (CEL) and T. Biggs (M3) regarding custody related diligence requests |
| Ciriello, Andrew | 10/17/2022 | 1.0 | Call with Jenner and Huron teams and R. Campagna, A. Lal, and S. Colangelo (A&M) to discuss production of coin reports |
| Ciriello, Andrew | 10/17/2022 | 0.5 | Correspond with S. Kleiderman (CEL) regarding coin security and access based on Examiner diligence request and upload files regarding the same |
| Ciriello, Andrew | 10/17/2022 | 0.4 | Call with J. Tilsner, G. Wang, S. Colangelo (A&M) to discuss responsiveness to outstanding diligence requests |
| Ciriello, Andrew | 10/17/2022 | 0.6 | Call with M3 team to discuss coin report for the week ending 10/7 |
| Ciriello, Andrew | 10/17/2022 | 0.4 | Call with L. Workman, J. Lambros (CEL), S. Briefel, G. Brier (K&E) and S. Colangelo, J. Tilsner, and G. Wang (A&M) regarding diligence request response process and open items. |
| Ciriello, Andrew | 10/17/2022 | 0.8 | Review diligence requests from new diligence party and provide guidance regarding existing materials responsive to requests |
| Ciriello, Andrew | 10/17/2022 | 0.3 | Correspond with J. Tilsner, G. Wang, S. Colangelo (A&M) regarding responsiveness to outstanding diligence requests |

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DUE DILIGENCE

| Professional | Date | Hours | Activity |
|---------------------|-------------|--------------|---|
| Colangelo, Samuel | 10/17/2022 | 0.4 | Call with A. Ciriello, J. Tilsner, and G. Wang (A&M) to discuss responsiveness to outstanding diligence requests |
| Colangelo, Samuel | 10/17/2022 | 0.5 | Assemble initial list of third party mining vendor payments and invoices. |
| Colangelo, Samuel | 10/17/2022 | 1.0 | Call with Jenner and Huron teams and R. Campagna, A. Lal, and A. Ciriello (A&M) to discuss production of coin reports |
| Colangelo, Samuel | 10/17/2022 | 0.4 | Update master diligence tracker for distribution to advisors. |
| Colangelo, Samuel | 10/17/2022 | 0.4 | Call with L. Workman, J. Lambros (CEL), S. Briefel, G. Brier (K&E) and A. Ciriello, J. Tilsner, and G. Wang (A&M) regarding diligence request response process and open items. |
| Colangelo, Samuel | 10/17/2022 | 0.2 | Call with C. Brantley and E. Lucas (both A&M) to review hosting invoice reconciliation process. |
| Kinealy, Paul | 10/17/2022 | 0.7 | Research data inquiry from UST and follow up with Celsius finance re same |
| Kinealy, Paul | 10/17/2022 | 1.2 | Research additional inquiries from Kirkland team and follow up with Celsius re same |
| Kinealy, Paul | 10/17/2022 | 1.4 | Research creditor objection and related inquiry with Celsius operations team and follow up with Kirkland re same |
| Lal, Arjun | 10/17/2022 | 1.3 | Review weekly coins report for UCC |
| Lal, Arjun | 10/17/2022 | 1.0 | Call with Jenner and Huron teams and R. Campagna, S. Colangelo, and A. Ciriello (A&M) to discuss production of coin reports |
| Lucas, Emmet | 10/17/2022 | 0.2 | Call with S. Colangelo and C. Brantley (both A&M) to review hosting invoice reconciliation process. |
| Tilsner, Jeremy | 10/17/2022 | 0.4 | Call with L. Workman, J. Lambros (CEL), S. Briefel, G. Brier (K&E) and S. Colangelo, A. Ciriello, and G. Wang (A&M) regarding diligence request response process and open items. |
| Tilsner, Jeremy | 10/17/2022 | 0.4 | Call with A. Ciriello, G. Wang, S. Colangelo (A&M) to discuss responsiveness to outstanding diligence requests |
| Wadzita, Brent | 10/17/2022 | 2.9 | Analyze customer earn user base and custody user base for follow up to advisor questions. |
| Wadzita, Brent | 10/17/2022 | 1.8 | Analyze customer stratification by customer wallet size and program type. |
| Wang, Gege | 10/17/2022 | 0.4 | Call with L. Workman, J. Lambros (CEL), S. Briefel, G. Brier (K&E) and S. Colangelo, A. Ciriello, and J. Tilsner (A&M) regarding diligence request response process and open items. |
| Wang, Gege | 10/17/2022 | 0.4 | Call with A. Ciriello, J. Tilsner, S. Colangelo (A&M) to discuss responsiveness to outstanding diligence requests |
| Allison, Roger | 10/18/2022 | 1.2 | Draft retail customer schedule to share with committee re: due diligence request |
| Allison, Roger | 10/18/2022 | 1.4 | Perform research related to third party due diligence request |
| Bixler, Holden | 10/18/2022 | 0.9 | Call with Jenner, Huron, K&E and A. Lal, A. Ciriello, E. Lucas (A&M) to discuss settlement of coin transactions and recording of activity on / off blockchain |

***Celsius Network, LLC, et al.,
Time Detail of Task by Professional
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DUE DILIGENCE

| Professional | Date | Hours | Activity |
|---------------------|-------------|--------------|--|
| Brantley, Chase | 10/18/2022 | 0.9 | Respond to diligence requests from the Examiner re: mining vendors. |
| Brantley, Chase | 10/18/2022 | 1.2 | Review and provide comments on historical payment analysis for hosting vendor in response to Examiner request. |
| Brantley, Chase | 10/18/2022 | 0.7 | Respond to questions from UCC advisors re: mining. |
| Ciriello, Andrew | 10/18/2022 | 0.8 | Research and respond to diligence questions from K&E regarding retail customer balances |
| Ciriello, Andrew | 10/18/2022 | 0.5 | Research and respond to 341 follow up questions from UCC |
| Ciriello, Andrew | 10/18/2022 | 0.9 | Call with Jenner, Huron, K&E and A. Lal, H. Bixler, E. Lucas (A&M) to discuss settlement of coin transactions and recording of activity on / off blockchain |
| Ciriello, Andrew | 10/18/2022 | 0.4 | Correspond with G. Brier (K&E) regarding responses to W&C litigation diligence requests |
| Ciriello, Andrew | 10/18/2022 | 0.3 | Correspond with T. Biggs (M3) and N. Shaker (Elementus) regarding outstanding diligence requests and responses uploaded to VDR |
| Ciriello, Andrew | 10/18/2022 | 0.3 | Call with A. Lal (A&M) to discuss open coin-related diligence requests |
| Ciriello, Andrew | 10/18/2022 | 0.3 | Correspond with P. Kinealy, S. Colangelo, E. Raab (A&M) regarding mining contracts requested by Examiner |
| Ciriello, Andrew | 10/18/2022 | 0.5 | Prepare materials ahead of call with A. Lal (A&M) to discuss recent coin-related diligence requests and status of GK8 cash needs |
| Ciriello, Andrew | 10/18/2022 | 0.5 | Correspond with L. Workman, J. Lambros (CEL) and A. Lal (A&M) regarding wallet-related diligence requests from UCC |
| Ciriello, Andrew | 10/18/2022 | 0.4 | Call with J. Tilsner (A&M) to discuss data driven due diligence requests |
| Ciriello, Andrew | 10/18/2022 | 0.3 | Correspond with C. Brantley (A&M) regarding responses to Mining diligence questions from Examiner |
| Colangelo, Samuel | 10/18/2022 | 0.8 | Review and upload mining related files to UCC dataroom. |
| Colangelo, Samuel | 10/18/2022 | 1.9 | Assemble reconciliation of prior mining hosting invoices and payments to third party vendors. |
| Kinealy, Paul | 10/18/2022 | 1.1 | Research creditor inquiries and follow up with Celsius re same |
| Kinealy, Paul | 10/18/2022 | 1.7 | Research additional diligence items and contract inquiries |
| Lal, Arjun | 10/18/2022 | 0.3 | Call with A. Ciriello (A&M) to discuss open coin-related diligence requests |
| Lal, Arjun | 10/18/2022 | 0.9 | Call with Jenner, Huron, K&E and H. Bixler, A. Ciriello, E. Lucas (A&M) to discuss settlement of coin transactions and recording of activity on / off blockchain |
| Lucas, Emmet | 10/18/2022 | 0.9 | Call with Jenner, Huron, K&E and A. Lal, H. Bixler, A. Ciriello (A&M) to discuss settlement of coin transactions and recording of activity on / off blockchain |

***Celsius Network, LLC, et al.,
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DUE DILIGENCE

| Professional | Date | Hours | Activity |
|---------------------|-------------|--------------|--|
| Lucas, Emmet | 10/18/2022 | 0.9 | Participate in call with J. Fan, D. Albert, P. Pandey (all CEL), D. Bendetson (CVP) to discuss Barber Lake. |
| Tilsner, Jeremy | 10/18/2022 | 0.4 | Call with A. Ciriello (A&M) to discuss data driven due diligence requests |
| Allison, Roger | 10/19/2022 | 2.9 | Research information in response to questions from the UST re: 341 meeting |
| Bixler, Holden | 10/19/2022 | 0.4 | Review UST question tracker. |
| Brantley, Chase | 10/19/2022 | 0.2 | Respond to questions from UCC advisors re: hosting vendor. |
| Brantley, Chase | 10/19/2022 | 1.4 | Multiple discussions with the mining team re: Examiner diligence requests. |
| Brantley, Chase | 10/19/2022 | 0.3 | Respond to questions from the Examiner re: schedules provided and contracts. |
| Campagna, Robert | 10/19/2022 | 1.2 | Review of materials prepared for Examiner. |
| Ciriello, Andrew | 10/19/2022 | 0.2 | Correspond with K&E, CVP and R. Campagna, A. Lal (A&M) regarding UCC diligence requests |
| Ciriello, Andrew | 10/19/2022 | 0.5 | Call with L. Workman, J. Lambros (CEL), S. Briefel, (K&E) and J. Tilsner, S. Colangelo (A&M) regarding diligence request response process and open items |
| Ciriello, Andrew | 10/19/2022 | 0.6 | Research and provide responses to CVP team based on diligence requests from prospective buyers |
| Ciriello, Andrew | 10/19/2022 | 0.4 | Review and update master due diligence tracker to indicate the path to a response on recently received items |
| Ciriello, Andrew | 10/19/2022 | 0.2 | Call with D. Bendetson (CVP) regarding open diligence requests for prospective buyers |
| Ciriello, Andrew | 10/19/2022 | 0.4 | Finalize responses to UCC questions following up on 341 meeting |
| Ciriello, Andrew | 10/19/2022 | 0.2 | Call with P. Kinealy (A&M) to discuss follow-up requests from UCC and UST related to 341 meeting |
| Ciriello, Andrew | 10/19/2022 | 0.2 | Correspond with D. Tappen (CEL) and T. Biggs (M3) regarding Withhold account diligence requests |
| Ciriello, Andrew | 10/19/2022 | 0.2 | Correspond with Celsius finance and accounting teams regarding UCC request for historical reconciliation of coin activity |
| Ciriello, Andrew | 10/19/2022 | 0.2 | Correspond with L. Workman, J. Lambros (CEL) and D. Latona (K&E) regarding recent Examiner diligence requests |
| Ciriello, Andrew | 10/19/2022 | 0.2 | Correspond with M3 team regarding questions on institutional loan files in dataroom |
| Ciriello, Andrew | 10/19/2022 | 1.3 | Research and draft revised responses to UCC questions following up on 341 meeting |
| Colangelo, Samuel | 10/19/2022 | 0.5 | Call with L. Workman, J. Lambros (CEL), S. Briefel, (K&E) and J. Tilsner, A. Ciriello (A&M) regarding diligence request response process and open items |
| Kinealy, Paul | 10/19/2022 | 1.4 | Research additional inquiries from the UCC team and advise Kirkland re same |

***Celsius Network, LLC, et al.,
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DUE DILIGENCE

| Professional | Date | Hours | Activity |
|---------------------|-------------|--------------|---|
| Kinealy, Paul | 10/19/2022 | 0.2 | Call with A. Ciriello (A&M) to discuss follow-up requests from UCC and UST related to 341 meeting |
| Kinealy, Paul | 10/19/2022 | 0.4 | Participate in recurring UCC due diligence call with A&M, Kirkland and Celsius teams |
| Tilsner, Jeremy | 10/19/2022 | 0.5 | Call with L. Workman, J. Lambros (CEL), S. Briefel, (K&E) and A. Ciriello, S. Colangelo (A&M) regarding diligence request response process and open items |
| Allison, Roger | 10/20/2022 | 0.8 | Perform research related to individual creditor inquiry |
| Bixler, Holden | 10/20/2022 | 0.5 | Attend call with K&E and N. Goldstein (CEL) re: diligence inquiries. |
| Campagna, Robert | 10/20/2022 | 0.7 | Address requests of bidder for diligence related to cash projections. |
| Ciriello, Andrew | 10/20/2022 | 0.2 | Review and comment on responses to UCC diligence requests regarding Withheld Accounts |
| Ciriello, Andrew | 10/20/2022 | 0.3 | Correspond with P. Holert (CEL) regarding Mining related diligence requests |
| Ciriello, Andrew | 10/20/2022 | 0.6 | Correspond with D. Tappen, J. Lambros, L. Workman (CEL) regarding Examiner diligence requests |
| Ciriello, Andrew | 10/20/2022 | 0.5 | Call with T. Biggs (M3) regarding outstanding due diligence requests |
| Ciriello, Andrew | 10/20/2022 | 0.7 | Update and distribute revised UCC and Examiner diligence trackers to CVP and CEL management |
| Ciriello, Andrew | 10/20/2022 | 0.6 | Review and comment on proposed diligence responses to buyer diligence requests |
| Ciriello, Andrew | 10/20/2022 | 0.6 | Correspond with D. Latona, S. Briefel (K&E) regarding status of Examiner diligence requests |
| Ciriello, Andrew | 10/20/2022 | 0.3 | Call with L. Workman (CEL) regarding open due diligence requests from Examiner |
| Ciriello, Andrew | 10/20/2022 | 1.3 | Call with D. Bendetson, Z. Mohamed (CVP) and S. Colangelo (A&M) to discuss open buyer diligence requests |
| Colangelo, Samuel | 10/20/2022 | 0.3 | Update master diligence tracker to reflect latest diligence requests. |
| Colangelo, Samuel | 10/20/2022 | 1.2 | Assemble personnel/vendor spend reduction files per advisor request responding to buyer diligence requests. |
| Colangelo, Samuel | 10/20/2022 | 1.3 | Call with D. Bendetson, Z. Mohamed (CVP) and A. Ciriello (A&M) to discuss open buyer diligence requests |
| Kinealy, Paul | 10/20/2022 | 1.2 | Research supplemental examiner inquiries and follow up with Celsius re same |
| Kinealy, Paul | 10/20/2022 | 1.6 | Research additional diligence inquiries re customer accounts and follow up with Celsius re same |
| Lal, Arjun | 10/20/2022 | 1.1 | Attend all-advisors meeting with M3, Perella, W&C, K&E, Centerview to discuss critical items |
| Wadzita, Brent | 10/20/2022 | 1.3 | Review statement three data to identify questions for follow up with company. |

***Celsius Network, LLC, et al.,
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DUE DILIGENCE

| Professional | Date | Hours | Activity |
|---------------------|-------------|--------------|--|
| Wadzita, Brent | 10/20/2022 | 0.5 | Analyze inquiry from examiner advisors re: statements and schedules. |
| Bixler, Holden | 10/21/2022 | 0.3 | Correspond with Huron re: status of diligence requests. |
| Ciriello, Andrew | 10/21/2022 | 0.3 | Correspond with Centerview team regarding bank balance diligence requests |
| Ciriello, Andrew | 10/21/2022 | 0.2 | Coordinate with Examiner advisors and management to set up a call to discuss Custody product |
| Ciriello, Andrew | 10/21/2022 | 0.7 | Call with L. Workman, J. Lambros (CEL), D. Latona, S. Briefel (K&E) and S. Colangelo (A&M) regarding diligence request response process and open items |
| Ciriello, Andrew | 10/21/2022 | 0.3 | Circulate institutional loan files and correspond with R. Allison (A&M) regarding the same |
| Ciriello, Andrew | 10/21/2022 | 0.2 | Correspond with P. Kinealy (A&M) regarding Examiner diligence requests related to wallet addresses |
| Ciriello, Andrew | 10/21/2022 | 0.2 | Correspond with D. Latona, S. Briefel (K&E) regarding status of Examiner diligence requests |
| Ciriello, Andrew | 10/21/2022 | 0.1 | Call with A. Seetharaman (CEL) regarding buyer diligence requests |
| Ciriello, Andrew | 10/21/2022 | 0.5 | Prepare Examiner diligence request responses and upload to dataroom |
| Ciriello, Andrew | 10/21/2022 | 0.2 | Call with L. Workman (CEL) regarding open Examiner diligence requests related to exchanges |
| Ciriello, Andrew | 10/21/2022 | 0.4 | Correspond with Centerview team and management regarding buyer diligence requests |
| Ciriello, Andrew | 10/21/2022 | 0.3 | Call with G. Brier (K&E) regarding litigation-related due diligence requests |
| Ciriello, Andrew | 10/21/2022 | 0.3 | Correspond with L. Workman (CEL) regarding open diligence requests and schedule for the week of 10/24 |
| Ciriello, Andrew | 10/21/2022 | 0.4 | Calls with L. Workman (CEL) to discuss Examiner diligence requests |
| Ciriello, Andrew | 10/21/2022 | 0.4 | Correspond with finance team regarding finalization of Freeze Report Guide |
| Colangelo, Samuel | 10/21/2022 | 0.7 | Call with A. Ciriello (A&M), K&E, Centerview, and Celsius to discuss current status of high priority diligence requests. |
| Kinealy, Paul | 10/21/2022 | 1.4 | Research supplemental examiner data requests and follow up with Celsius re same |
| Kinealy, Paul | 10/21/2022 | 2.1 | Research additional customer account inquires from Huron and follow up with Celsius re same |
| Lal, Arjun | 10/21/2022 | 2.1 | Review and edit weekly coin report for UCC |
| Wadzita, Brent | 10/21/2022 | 0.5 | Prepare questions for company to respond to questions from the examiners advisors. |
| Wadzita, Brent | 10/21/2022 | 1.1 | Review filed statements data to locate certain parties re: conflict inquires. |

Exhibit D

***Celsius Network, LLC, et al.,
Time Detail of Task by Professional
October 1, 2022 through October 31, 2022***

DUE DILIGENCE

| Professional | Date | Hours | Activity |
|---------------------|-------------|--------------|--|
| Wadzita, Brent | 10/21/2022 | 1.9 | Analyze two year historical coin transactions to identify variances between reports for company to further review. |
| Ciriello, Andrew | 10/22/2022 | 0.2 | Correspond with Celsius management and K&E team regarding scope of buyer diligence requests |
| Ciriello, Andrew | 10/22/2022 | 0.3 | Correspond with A. Wirtz, S. Briefel (K&E) regarding UCC diligence requests regarding institutional loans |
| Ciriello, Andrew | 10/22/2022 | 0.6 | Review documents uploaded by Celsius data team in response to exchange-related requests and correspond with data team regarding the same |
| Ciriello, Andrew | 10/22/2022 | 0.2 | Review and provide diligence response file to M3 related to retail loan book |
| Ciriello, Andrew | 10/22/2022 | 0.3 | Correspond with management, Examiner advisors and counsel regarding coordination of diligence session during the week of 10/24 |
| Bixler, Holden | 10/23/2022 | 0.6 | Correspond with Huron and A&M team re: customer diligence requests. |
| Bixler, Holden | 10/23/2022 | 0.4 | Review correspondence with company re: open data issues. |
| Ciriello, Andrew | 10/23/2022 | 0.7 | Correspond with Examiner advisors, management, counsel and A&M team regarding outstanding Examiner document requests and diligence sessions |
| Ciriello, Andrew | 10/23/2022 | 0.4 | Correspond with Celsius data team regarding open diligence requests from Examiner and UCC |
| Colangelo, Samuel | 10/23/2022 | 1.4 | Analyze prior coin report variance files to determine information gaps per diligence request. |
| Kinealy, Paul | 10/23/2022 | 0.7 | Analyze updated data potentially responsive to UCC requests |
| Lal, Arjun | 10/23/2022 | 0.9 | Review draft weekly coin report for UCC |
| Allison, Roger | 10/24/2022 | 2.1 | Draft schedule of institutional loans receivable re: UST request |
| Bixler, Holden | 10/24/2022 | 0.6 | Correspond with team re: further examiner inquiries re: customer deposits. |
| Calvert, Sam | 10/24/2022 | 0.9 | Revisions to freeze report guide per internal comments. |
| Campagna, Robert | 10/24/2022 | 0.7 | Review status updates related to Examiner requests. |
| Ciriello, Andrew | 10/24/2022 | 0.5 | Call with L. Workman, J. Lambros (CEL), D. Latona, S. Briefel (K&E) and S. Colangelo (A&M) regarding diligence request response process and open items |
| Ciriello, Andrew | 10/24/2022 | 0.2 | Correspond with P. Holert (CEL) regarding Mining related diligence requests |
| Ciriello, Andrew | 10/24/2022 | 0.2 | Comment on and provide responsive documents to diligence requests from buyers for whitepaper and accredited investor data |
| Ciriello, Andrew | 10/24/2022 | 0.3 | Review and comment on expense detail requested by prospective buyers |

Exhibit D

***Celsius Network, LLC, et al.,
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October 1, 2022 through October 31, 2022***

DUE DILIGENCE

| Professional | Date | Hours | Activity |
|---------------------|-------------|--------------|---|
| Ciriello, Andrew | 10/24/2022 | 0.3 | Correspond with J. Lambros (CEL), H. Bixler, P. Kinealy (A&M) regarding outstanding Examiner diligence requests |
| Ciriello, Andrew | 10/24/2022 | 0.2 | Correspond with J. Golding, R. Deutsch (CEL) regarding Freeze Guide file requested by diligence parties |
| Ciriello, Andrew | 10/24/2022 | 0.3 | Correspond with S. Briefel, A. Wirtz (K&E) regarding open buyer diligence requests |
| Ciriello, Andrew | 10/24/2022 | 0.2 | Correspond with L. Workman, J. Lambros (CEL) regarding custody and wintermute reports and accredited investor analyses requested by diligence parties |
| Ciriello, Andrew | 10/24/2022 | 0.3 | Prepare status update for each open item ahead of weekly diligence call with management, Centerview and K&E |
| Ciriello, Andrew | 10/24/2022 | 0.4 | Partial participation in call with Examiner, Celsius management, Jenner, Huron, K&E and E. Lucas, S. Colangelo (A&M) to discuss custody program |
| Colangelo, Samuel | 10/24/2022 | 0.3 | Compile and distribute notes from examiner custody call. |
| Colangelo, Samuel | 10/24/2022 | 0.4 | Partial participation in call with Examiner, Celsius management, Jenner, Huron, K&E and A. Ciriello, E. Lucas (A&M) to discuss custody program |
| Colangelo, Samuel | 10/24/2022 | 0.5 | Call with L. Workman, J. Lambros (CEL), D. Latona, S. Briefel (K&E) and A. Ciriello (A&M) regarding diligence request response process and open items |
| Colangelo, Samuel | 10/24/2022 | 2.0 | Call with A. Ciriello (A&M), Celsius, K&E, and examiners to discuss custody accounts and coin movement. |
| Lucas, Emmet | 10/24/2022 | 0.6 | Prepare custody program call with data points requested from A. Ciriello (A&M). |
| Lucas, Emmet | 10/24/2022 | 0.2 | Correspond with Q. Lawlor (CEL) regarding diligence questions from M3. |
| Lucas, Emmet | 10/24/2022 | 0.4 | Partial participation in call with Examiner, Celsius management, Jenner, Huron, K&E and A. Ciriello, S. Colangelo (A&M) to discuss custody program |
| Wadzita, Brent | 10/24/2022 | 0.5 | Prepare response to examiner treasury call follow up questions regarding customer accounts. |
| Allison, Roger | 10/25/2022 | 1.7 | Perform research and draft schedule related to third party request about institutional creditor balances |
| Allison, Roger | 10/25/2022 | 2.3 | Perform analysis of updated creditor notice information against original data provided |
| Allison, Roger | 10/25/2022 | 1.6 | Perform research related to individual creditor inquiry |
| Allison, Roger | 10/25/2022 | 0.7 | Draft schedule of open items related to creditor notice analysis and distribute to Celsius data team |
| Bixler, Holden | 10/25/2022 | 0.9 | Review correspondence with A&M team and company re: various open data requests. |
| Calvert, Sam | 10/25/2022 | 2.0 | Preparation of responses to latest HL diligence. |
| Calvert, Sam | 10/25/2022 | 0.6 | Call with A. Ciriello (A&M) re: latest equity holders diligence requests and delineation of tasks. |

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DUE DILIGENCE

| Professional | Date | Hours | Activity |
|---------------------|-------------|--------------|---|
| Calvert, Sam | 10/25/2022 | 2.9 | Analysis of intercompany data to prepare for HL diligence questions. |
| Campagna, Robert | 10/25/2022 | 0.4 | Call with K&E (R. Kwasteniet) to discuss preferred equity requests. |
| Ciriello, Andrew | 10/25/2022 | 0.2 | Correspond with S. Colangelo (A&M) regarding the status of open diligence requests and files uploaded to dataroom |
| Ciriello, Andrew | 10/25/2022 | 0.4 | Review and upload historical freeze reports requested by examiner |
| Ciriello, Andrew | 10/25/2022 | 0.2 | Correspond with L. Workman (CEL) to coordinate diligence discussions requested by Examiner |
| Ciriello, Andrew | 10/25/2022 | 0.6 | Call with S. Calvert (A&M) re: latest equity holders diligence requests and delineation of tasks. |
| Ciriello, Andrew | 10/25/2022 | 0.6 | Call with C. Nolan, L. Workman (CEL) and H. Kim, S. Herman (M3) and A. Lal (A&M) team to discuss institutional loan portfolio. |
| Ciriello, Andrew | 10/25/2022 | 0.4 | Review intercompany questions from equity holders and draft responses |
| Ciriello, Andrew | 10/25/2022 | 0.2 | Update Examiner diligence tracker and distribute to Examiner team |
| Ciriello, Andrew | 10/25/2022 | 0.8 | Call with D. Latona, S. Briefel, G. Brier (K&E) to discuss open Examiner diligence items |
| Ciriello, Andrew | 10/25/2022 | 0.3 | Call with A. Cooper (Jenner), D. Latona, G. Brier (K&E) to discuss diligence discussions requested by Examiner |
| Ciriello, Andrew | 10/25/2022 | 0.2 | Correspond with T. Walsh (CEL), D. Latona (K&E) and A. Cooper (Jenner) regarding existing headcount and diligence discussion requests |
| Ciriello, Andrew | 10/25/2022 | 0.2 | Correspond with R. Man (CEL) and G. Reardon (K&E) regarding staking and validator nodes |
| Colangelo, Samuel | 10/25/2022 | 0.3 | Update Examiner diligence tracker to include new requests. |
| Colangelo, Samuel | 10/25/2022 | 1.3 | Review mining support files provided by Celsius in response to diligence requests. |
| Colangelo, Samuel | 10/25/2022 | 0.3 | Prepare and upload files to examiner dataroom. |
| Colangelo, Samuel | 10/25/2022 | 0.4 | Analyze spend reduction file per buyer diligence request. |
| Kinealy, Paul | 10/25/2022 | 0.3 | Research creditor inquiry from Kirkland |
| Lal, Arjun | 10/25/2022 | 0.6 | Call with C. Nolan, L. Workman (CEL) and H. Kim, S. Herman (M3) and A. Ciriello (A&M) team to discuss institutional loan portfolio. |
| Lucas, Emmet | 10/25/2022 | 0.7 | Participate in call with C. Ferraro, R. Pavon (both CEL), Centerview to discuss mining. |
| Lucas, Emmet | 10/25/2022 | 0.8 | Participate in call with J. Schiffrin, K. Ehrler (both M3), Q. Lawlor (CEL) to discuss diligence questions on Barber Lake. |
| Wadzita, Brent | 10/25/2022 | 2.9 | Analyze two year coin retail transaction data in response to diligence inquiry by examiners advisors. |

Exhibit D

***Celsius Network, LLC, et al.,
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DUE DILIGENCE

| Professional | Date | Hours | Activity |
|---------------------|-------------|--------------|--|
| Wadzita, Brent | 10/25/2022 | 0.7 | Review creditor matrix to provide detail on certain bank for communication between creditor and counsel. |
| Bixler, Holden | 10/26/2022 | 0.4 | Review responses to examiner diligence requests. |
| Bixler, Holden | 10/26/2022 | 0.3 | Review company update re: diligence inquiry. |
| Bixler, Holden | 10/26/2022 | 1.3 | Confer with team re: status of open diligence requests. |
| Calvert, Sam | 10/26/2022 | 0.4 | Review intercompany requests for follow up based on discussion with A. Seetharaman (CEL) and A. Ciriello (A&M) |
| Calvert, Sam | 10/26/2022 | 0.6 | Creating analyses for intercompany balance reviews. |
| Calvert, Sam | 10/26/2022 | 1.1 | Call with A. Seetharaman (CEL) and A. Ciriello (A&M) re: intercompany diligence questions |
| Calvert, Sam | 10/26/2022 | 0.8 | Call with A. Ciriello (A&M) re: intercompany balances |
| Calvert, Sam | 10/26/2022 | 1.0 | Creating analyses for intercompany balance reviews |
| Calvert, Sam | 10/26/2022 | 1.7 | Preparation of illustrative intercompany diagram. |
| Calvert, Sam | 10/26/2022 | 1.8 | Analyzing intercompany trial balance data |
| Calvert, Sam | 10/26/2022 | 1.1 | Participate in call with R. Campagna, E. Lucas, A. Ciriello (A&M) to discuss intercompany transactions |
| Campagna, Robert | 10/26/2022 | 1.1 | Participate in call with S. Calvert, E. Lucas, A. Ciriello (A&M) to discuss intercompany transactions |
| Ciriello, Andrew | 10/26/2022 | 0.8 | Call with L. Workman, J. Lambros (CEL), D. Latona, S. Briefel (K&E) and S. Colangelo (A&M) regarding diligence request response process and open items |
| Ciriello, Andrew | 10/26/2022 | 0.4 | Correspond with D. Latona (K&E) regarding open diligence requests and discussions requested by Examiner advisors |
| Ciriello, Andrew | 10/26/2022 | 0.5 | Send documents to and correspond with T. Martin (Huron) regarding open diligence requests |
| Ciriello, Andrew | 10/26/2022 | 1.0 | Partial participation in call with R. Campagna, S. Calvert, E. Lucas (A&M) to discuss intercompany transactions |
| Ciriello, Andrew | 10/26/2022 | 0.2 | Call with L. Workman (CEL) to discuss open diligence requests |
| Ciriello, Andrew | 10/26/2022 | 0.2 | Coordinate with L. Workman (CEL) to schedule diligence discussions requested by Examiner |
| Ciriello, Andrew | 10/26/2022 | 0.3 | Correspond with A. Seetharaman (CEL) regarding outstanding diligence requests related to intercompany balances |
| Ciriello, Andrew | 10/26/2022 | 0.2 | Coordinate with P. Kinealy (A&M) regarding outstanding diligence requests |
| Ciriello, Andrew | 10/26/2022 | 0.4 | Review and upload staking contracts requested by UCC advisors |

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DUE DILIGENCE

| Professional | Date | Hours | Activity |
|---------------------|-------------|--------------|---|
| Ciriello, Andrew | 10/26/2022 | 0.2 | Correspond with T. Biggs (M3) regarding outstanding diligence requests |
| Ciriello, Andrew | 10/26/2022 | 0.2 | Follow up with D. Latona (K&E) regarding outstanding diligence requests |
| Ciriello, Andrew | 10/26/2022 | 0.3 | Correspond with C. Ferraro (CEL) regarding intercompany diligence requests in preparation for meeting with equity holders |
| Ciriello, Andrew | 10/26/2022 | 0.2 | Update and distribute Examiner due diligence tracker |
| Ciriello, Andrew | 10/26/2022 | 0.8 | Prepare responses to intercompany questions from equity advisors |
| Ciriello, Andrew | 10/26/2022 | 0.4 | Review intercompany requests for follow up based on discussion with A. Seetharaman (CEL) and S. Calvert (A&M) |
| Ciriello, Andrew | 10/26/2022 | 0.9 | Review, edit and upload custody files pertaining to Examiner diligence requests |
| Ciriello, Andrew | 10/26/2022 | 0.3 | Review and draft responses to new diligence party requests |
| Colangelo, Samuel | 10/26/2022 | 0.3 | Update master diligence tracker to reflect latest buyer diligence requests. |
| Colangelo, Samuel | 10/26/2022 | 1.0 | Call with A. Ciriello (A&M), K&E, Centerview, and Celsius to discuss current status of high priority diligence requests. |
| Colangelo, Samuel | 10/26/2022 | 0.3 | Update master diligence tracker per high priority request review call. |
| Kinealy, Paul | 10/26/2022 | 0.4 | Participate in recurring UCC due diligence call with A&M, Kirkland and Celsius teams |
| Kinealy, Paul | 10/26/2022 | 1.3 | Research additional datasets for response to UST inquiry |
| Lucas, Emmet | 10/26/2022 | 1.1 | Participate in call with R. Campagna, S. Calvert, A. Ciriello (A&M) to discuss intercompany transactions |
| Lucas, Emmet | 10/26/2022 | 1.1 | Prepare historical hosting disbursement schedule that bridges to amounts raised by Huron in mining review. |
| Wadzita, Brent | 10/26/2022 | 0.6 | Prepare responses to diligence inquiry by examiners advisors re: coin transactions. |
| Wadzita, Brent | 10/26/2022 | 1.8 | Prepare schedule F customer coin balance data in response to diligence requests. |
| Allison, Roger | 10/27/2022 | 0.8 | Perform research related to due diligence re: UCC request |
| Calvert, Sam | 10/27/2022 | 0.4 | Updates to intercompany data review. |
| Calvert, Sam | 10/27/2022 | 0.2 | Correspondence with A. Ciriello (A&M) re: scheduling and follow ups to diligence requests. |
| Calvert, Sam | 10/27/2022 | 1.2 | Pulling data by wallet for diligence requests. |
| Calvert, Sam | 10/27/2022 | 1.1 | Updates to intercompany schedules. |

Exhibit D

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| Professional | Date | Hours | Activity |
|---------------------|-------------|--------------|---|
| Ciriello, Andrew | 10/27/2022 | 0.2 | Correspond with G. Hensley (K&E) regarding diligence questions from state regulators |
| Ciriello, Andrew | 10/27/2022 | 0.7 | Prepare and upload revised 2-yr transaction files to dataroom |
| Ciriello, Andrew | 10/27/2022 | 0.1 | Call with B. Wadzita (A&M) regarding diligence requests from Examiner advisors |
| Ciriello, Andrew | 10/27/2022 | 0.3 | Call with P. Kinealy (A&M) to discuss US Trustee diligence requests |
| Ciriello, Andrew | 10/27/2022 | 0.5 | Call with L. Workman (CEL) regarding preparation for discussions with Examiner advisors |
| Ciriello, Andrew | 10/27/2022 | 0.3 | Call with L. Workman (CEL) regarding open diligence requests |
| Ciriello, Andrew | 10/27/2022 | 0.1 | Call with T. Biggs (M3) regarding outstanding UCC due diligence requests |
| Ciriello, Andrew | 10/27/2022 | 1.8 | Analyze custody wallets to determine blockchain associated with each wallet and frequency of use based on Examiner advisor requests |
| Ciriello, Andrew | 10/27/2022 | 0.2 | Correspond with R. Campagna (A&M) regarding intercompany transactions based on diligence requests from equity holders |
| Ciriello, Andrew | 10/27/2022 | 0.3 | Correspond with Jenner and Huron teams regarding outstanding diligence requests |
| Ciriello, Andrew | 10/27/2022 | 0.3 | Correspond with Centerview team and S. Colangelo (A&M) regarding preparation of files in response to diligence requests |
| Ciriello, Andrew | 10/27/2022 | 0.2 | Correspond with C. Koenig (K&E) regarding proposed coin transactions |
| Ciriello, Andrew | 10/27/2022 | 0.4 | Review and update Examiner and UCC diligence trackers |
| Ciriello, Andrew | 10/27/2022 | 0.2 | Correspond with T. Biggs (M3) regarding proposed coin transactions |
| Ciriello, Andrew | 10/27/2022 | 0.4 | Call with T. Martin (Huron) regarding custody reconciliation process |
| Colangelo, Samuel | 10/27/2022 | 1.7 | Update wallet address analysis. |
| Colangelo, Samuel | 10/27/2022 | 0.3 | Update Examiner diligence tracker to include new requests and reflect updated request status. |
| Kinealy, Paul | 10/27/2022 | 0.3 | Call with A. Ciriello (A&M) to discuss US Trustee diligence requests |
| Lal, Arjun | 10/27/2022 | 1.1 | Attend all-advisors meeting with M3, Perella, W&C, K&E, Centerview to discuss critical items |
| Lucas, Emmet | 10/27/2022 | 0.8 | Analyze mining business plan to confirm scenario assumptions per request of M3. |
| Wadzita, Brent | 10/27/2022 | 1.6 | Prepare customer data listed on Schedule F to be shared with interested parties. |
| Wadzita, Brent | 10/27/2022 | 1.1 | Review coin transactions and gather data in preparation of questions re: stablecoin sale hearing. |

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DUE DILIGENCE

| Professional | Date | Hours | Activity |
|---------------------|-------------|--------------|--|
| Wadzita, Brent | 10/27/2022 | 0.1 | Call with A. Ciriello (A&M) regarding diligence requests from Examiner advisors |
| Allison, Roger | 10/28/2022 | 0.9 | Analyze schedule of transactions related to individual creditor inquiry |
| Allison, Roger | 10/28/2022 | 1.9 | Perform research re: individual creditor inquiry |
| Calvert, Sam | 10/28/2022 | 1.4 | Updates to intercompany schedules. |
| Calvert, Sam | 10/28/2022 | 0.5 | Call with A. Ciriello (A&M) and A. Seetharaman (CEL) re: intercompany accounting and updates to intercompany schedules. |
| Calvert, Sam | 10/28/2022 | 0.5 | Call with Celsius (C. Ferraro, K. Tang, Y. Tsur and A. Seetharaman) and A&M (A. Ciriello, R. Campagna, A. Lal) re: intercompany accounting. |
| Calvert, Sam | 10/28/2022 | 1.2 | Call with O. Mak, L. Workman (CEL), H. Waller (L&W), K&E, Jenner, and Huron teams, A. Ciriello and S. Colangelo (A&M) to discuss communications related to the custody program. |
| Ciriello, Andrew | 10/28/2022 | 0.4 | Call with Centerview and prospective acquirers to discuss open diligence requests |
| Ciriello, Andrew | 10/28/2022 | 0.3 | Correspond with T. Martin (Huron) and A. Cooper (Jenner) regarding wallet analysis and custody reconciliation reports |
| Ciriello, Andrew | 10/28/2022 | 0.5 | Call with Celsius (C. Ferraro, K. Tang, Y. Tsur and A. Seetharaman) and A&M (R. Campagna, A. Lal, S. Calvert) re: intercompany accounting. |
| Ciriello, Andrew | 10/28/2022 | 0.5 | Call with S. Calvert (A&M) and A. Seetharaman (CEL) re: intercompany accounting and updates to intercompany schedules. |
| Ciriello, Andrew | 10/28/2022 | 0.1 | Call with L. Workman (CEL) to follow up on Examiner interview |
| Ciriello, Andrew | 10/28/2022 | 1.1 | Working session with S. Colangelo (A&M) to review the status of outstanding diligence requests. |
| Ciriello, Andrew | 10/28/2022 | 0.8 | Partial participation in call with O. Mak, L. Workman (CEL), H. Waller (L&W), K&E, Jenner, and Huron teams and S. Calvert (A&M) to discuss communications related to the custody program |
| Ciriello, Andrew | 10/28/2022 | 0.3 | Update and circulate revised draft of UCC due diligence tracker |
| Colangelo, Samuel | 10/28/2022 | 1.2 | Call with O. Mak, L. Workman (CEL), H. Waller (L&W), K&E, Jenner, and Huron teams, A. Ciriello and S. Calvert (A&M) to discuss communications related to the custody program. |
| Colangelo, Samuel | 10/28/2022 | 0.5 | Assemble status list for examiner, UCC, buyer, and other diligence request lists per counsel request. |
| Colangelo, Samuel | 10/28/2022 | 1.2 | Update buyer diligence request tracker to conform to master tracker conventions and include new request and status updates. |
| Colangelo, Samuel | 10/28/2022 | 1.1 | Working session with A. Ciriello (A&M) to review the status of outstanding diligence requests. |
| Colangelo, Samuel | 10/28/2022 | 0.8 | Call with A. Ciriello (A&M), K&E, Centerview, and Celsius to discuss current status of high priority diligence requests. |
| Colangelo, Samuel | 10/28/2022 | 0.3 | Call with A. Ciriello (A&M) to review and update diligence trackers |

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DUE DILIGENCE

| Professional | Date | Hours | Activity |
|---------------------|-------------|--------------|--|
| Lal, Arjun | 10/28/2022 | 0.6 | Attend weekly call with E. Lucas (A&M) and M3 team re: liquidity and other case updates |
| Lucas, Emmet | 10/28/2022 | 0.6 | Attend weekly call with A. Lal (A&M) and M3 team re: liquidity and other case updates |
| Wadzita, Brent | 10/28/2022 | 1.3 | Prepare coin transaction listing for certain customers from the sofa 3 disclosure. |
| Wadzita, Brent | 10/28/2022 | 1.8 | Investigate question into calculating custody liability balances from daily coin activity. |
| Ciriello, Andrew | 10/29/2022 | 0.3 | Correspond with T. Martin (Huron), P. Kinealy (A&M) regarding custody-related diligence requests |
| Ciriello, Andrew | 10/30/2022 | 0.3 | Correspond with L. Workman, J. Lambros (CEL) regarding custody related data requests from Examiner advisors |
| Kinealy, Paul | 10/30/2022 | 0.6 | Research Kirkland inquiry and advise team re same |
| Lucas, Emmet | 10/30/2022 | 1.1 | Reconcile historical data points to respond to Z. Mohamed (CVP) regarding information requests to Mining operations. |
| Lucas, Emmet | 10/30/2022 | 0.2 | Correspond with J. Fan (CEL) regarding information request from Centerview into historical Mining issues. |
| Allison, Roger | 10/31/2022 | 0.3 | Draft correspondence to send to the Celsius data team re: coin USD valuation process |
| Allison, Roger | 10/31/2022 | 1.0 | Call with Celsius re: GK8 due diligence |
| Calvert, Sam | 10/31/2022 | 0.8 | Call with A. Ciriello (A&M) re: case updates and interco data. |
| Calvert, Sam | 10/31/2022 | 2.0 | Call with A. Ciriello, S. Colangelo (both A&M), Jenner, Huron, K&E, and A. Alisie and L. Workman (CEL) to discuss business processes, controls, and audit. |
| Campagna, Robert | 10/31/2022 | 0.6 | Analysis related to diligence requests from preferred equity holders. |
| Campagna, Robert | 10/31/2022 | 0.5 | Call with C. Ferraro and K&E (R. Kwasteniet) to discuss newco plan and other issue for UCC discussion. |
| Ciriello, Andrew | 10/31/2022 | 0.3 | Correspond with K&E and Centerview teams regarding intercompany call with preferred equity advisors |
| Ciriello, Andrew | 10/31/2022 | 0.6 | Call with L. Workman, J. Lambros (CEL), S. Briefel, (K&E) and S. Colangelo (A&M) regarding diligence request response process and open items |
| Ciriello, Andrew | 10/31/2022 | 0.3 | Call with L. Workman (CEL) to coordinate calls between Examiner and subject matter experts |
| Ciriello, Andrew | 10/31/2022 | 0.3 | Call with A. Lal (A&M) regarding diligence requests from Examiner and equity holders |
| Ciriello, Andrew | 10/31/2022 | 0.3 | Research and summarize UCC diligence requests at the request of counsel |
| Ciriello, Andrew | 10/31/2022 | 0.3 | Correspond with Examiner advisors and Celsius' finance team regarding Fireblocks transaction and balance reports requested by the Examiner |

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DUE DILIGENCE

| Professional | Date | Hours | Activity |
|---------------------|-------------|--------------|---|
| Ciriello, Andrew | 10/31/2022 | 2.0 | Call with S. Colangelo, S. Calvert (both A&M), Jenner, Huron, K&E, and A. Alisie and L. Workman (CEL) to discuss business processes, controls, and audit. |
| Ciriello, Andrew | 10/31/2022 | 0.8 | Call with S. Calvert (A&M) re: case updates and interco data. |
| Ciriello, Andrew | 10/31/2022 | 0.1 | Call with T. Martin (Huron) regarding custody reconciliation process |
| Ciriello, Andrew | 10/31/2022 | 0.4 | Review and comment on proposed responses to buyer diligence requests regarding coin reports |
| Colangelo, Samuel | 10/31/2022 | 1.1 | Compile and provide answers to buyer diligence requests. |
| Colangelo, Samuel | 10/31/2022 | 2.0 | Call with A. Ciriello, S. Calvert (both A&M), Jenner, Huron, K&E, and A. Alisie and L. Workman (CEL) to discuss business processes, controls, and audit. |
| Colangelo, Samuel | 10/31/2022 | 0.6 | Call with L. Workman, J. Lambros (CEL), S. Briefel, (K&E) and A. Ciriello (A&M) regarding diligence request response process and open items |
| Colangelo, Samuel | 10/31/2022 | 0.3 | Edit examiner diligence tracker to reflect new requests and status updates. |
| Kinealy, Paul | 10/31/2022 | 1.1 | Analyze supplemental data potentially response to UCC data requests |
| Lal, Arjun | 10/31/2022 | 1.9 | Review weekly coins report for UCC |
| Lal, Arjun | 10/31/2022 | 0.3 | Call with A. Ciriello (A&M) regarding diligence requests from Examiner and equity holders |
| Lucas, Emmet | 10/31/2022 | 0.8 | Prepared draft responses into liquidity, mining questions from Houlihan Lokey ahead of call regarding cash flow forecasting. |
| Lucas, Emmet | 10/31/2022 | 0.2 | Correspond with Z. Mohamed (CVP) regarding additional data updates received from J. Fan (CEL). |
| Lucas, Emmet | 10/31/2022 | 1.4 | Prepare summary of historical capex, forecasted amounts to provide to Houlihan Lokey ahead of call. |
| Lucas, Emmet | 10/31/2022 | 0.2 | Correspond with D. Bendetson (CVP) regarding data requests from Houlihan Lokey about cash flow forecasting. |
| Wadzita, Brent | 10/31/2022 | 2.4 | Review questions relating to the statements of the debtors and certain disclosures and global notes. |
| Wadzita, Brent | 10/31/2022 | 1.6 | Review and prepare responses to statement four questions related to certain insider coin transactions. |
| Subtotal | | 348.2 | |

FEE APP

| Professional | Date | Hours | Activity |
|---------------------|-------------|--------------|--|
| Lucas, Emmet | 10/4/2022 | 2.3 | Reconcile time, descriptions in shared entries for A&M team in draft of first fee application. |
| Campagna, Robert | 10/5/2022 | 0.8 | Review and edit A&M first monthly fee application. |

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FEE APP

| Professional | Date | Hours | Activity |
|---------------------|-------------|--------------|---|
| Lucas, Emmet | 10/5/2022 | 1.6 | Additional revisions to commentary in first fee application across shared entries based on feedback from K&E. |
| Rivera-Rozo, Camila | 10/6/2022 | 0.2 | Begin creating templates for Fee App # 2 (September 2022). |
| Colangelo, Samuel | 10/9/2022 | 1.4 | Update monthly fee app to reflect edits from counsel. |
| Rivera-Rozo, Camila | 10/17/2022 | 1.2 | Customized new workbook and Fee App #2 (September 2022) templates. |
| Ciriello, Andrew | 10/26/2022 | 0.4 | Review and comment on September monthly fee statements |
| Rivera-Rozo, Camila | 10/27/2022 | 1.6 | Collected time detail and began scrubbing entries. |
| Subtotal | | 9.5 | |

INVESTIGATIONS

| Professional | Date | Hours | Activity |
|---------------------|-------------|--------------|---|
| Bixler, Holden | 10/6/2022 | 1.0 | Attend telephone conference with K&E, company, and examiner professionals re: introductory issues overview. |
| Subtotal | | 1.0 | |

MEETINGS

| Professional | Date | Hours | Activity |
|---------------------|-------------|--------------|--|
| Campagna, Robert | 10/3/2022 | 0.9 | Daily call with Special Committee of Board (A. Carr, D. Barse) and K&E (R. Kwasteniet, H. C. Koenig) to discuss organization / retention plan. |
| Lal, Arjun | 10/3/2022 | 1.0 | Attend Special Committee business & Chapter 11 update call |
| Bixler, Holden | 10/4/2022 | 1.0 | Attend custody motion call with E. Antipas (CEL) and K&E team. |
| Bixler, Holden | 10/4/2022 | 0.9 | Attend Special Committee business & Chapter 11 update call with R. Campagna and A. Lal (A&M) |
| Campagna, Robert | 10/4/2022 | 0.9 | Attend call with A. Lal, H. Bixler (A&M) and Special Committee of Board (A. Carr, D. Barse) and K&E (R. Kwasteniet, H. Hockberger, C. Koenig) to discuss key topics including schedules, examiner, and sale process. |
| Kinealy, Paul | 10/4/2022 | 0.4 | Call with A&M and Kirkland team re potential sale of GK8 |
| Lal, Arjun | 10/4/2022 | 0.9 | Attend Special Committee business & Chapter 11 update call with R. Campagna and H. Bixler (A&M) |
| Bixler, Holden | 10/6/2022 | 0.8 | Prepare outline of 341 prep sessions and correspond with C. Ferraro (CEL) re: same. |
| Campagna, Robert | 10/6/2022 | 0.7 | Daily call with Special Committee of Board (A. Carr, D. Barse) and K&E (R. Kwasteniet, C. Koenig) to discuss key topics including schedules. |

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MEETINGS

| Professional | Date | Hours | Activity |
|---------------------|-------------|--------------|--|
| Lal, Arjun | 10/6/2022 | 1.1 | Attend Special Committee business & Chapter 11 update call |
| Bixler, Holden | 10/7/2022 | 1.0 | Attend 341 prep session with C. Ferraro (CEL) and K&E. |
| Campagna, Robert | 10/7/2022 | 0.3 | Daily call with Special Committee of Board (A. Carr, D. Barse) and CV to discuss key topics including prior week results. |
| Campagna, Robert | 10/7/2022 | 0.3 | Call with Special Committee of Board (A. Carr, D. Barse) and K&E (R. Kwasteniet, C. Koenig) to discuss outcome of custody conference. |
| Kinealy, Paul | 10/7/2022 | 1.0 | Call with GK8, Kirkland and A&M re prep process and related data needs |
| Lal, Arjun | 10/7/2022 | 1.0 | Attend Special Committee business & Chapter 11 update call |
| Campagna, Robert | 10/10/2022 | 0.6 | Call with Special Committee of Board (A. Carr, D. Barse) and K&E (R. Kwasteniet, C. Koenig) to discuss requests from third parties and sales process.. |
| Lal, Arjun | 10/10/2022 | 1.0 | Attend Special Committee business & Chapter 11 update call |
| Bixler, Holden | 10/11/2022 | 0.8 | Review 341 Q&A document forwarded by K&E. |
| Bixler, Holden | 10/11/2022 | 0.5 | Correspond with K&E re: 341 prep sessions. |
| Campagna, Robert | 10/11/2022 | 0.4 | Call with Special Committee of Board (A. Carr, D. Barse) and K&E (R. Kwasteniet, C. Koenig) to discuss strategic issues. |
| Kinealy, Paul | 10/11/2022 | 1.0 | Call with A&M, Kirkland and Celsius CFO and management team re additional 341 prep |
| Kinealy, Paul | 10/11/2022 | 1.1 | Call with GK8, Kirkland and A&M re prep status and related data needs |
| Lal, Arjun | 10/11/2022 | 1.0 | Attend Special Committee business & Chapter 11 update call |
| Bixler, Holden | 10/12/2022 | 0.7 | Review Latham updates to 341 talking points. |
| Bixler, Holden | 10/12/2022 | 3.0 | Attend 341 prep working sessions with C. Ferraro and K&E. |
| Bixler, Holden | 10/12/2022 | 1.2 | Review updated 341 talking points forwarded by K&E and revisions from C. Ferraro (CEL) re: same. |
| Campagna, Robert | 10/12/2022 | 0.7 | Call with C. Ferraro, L. Workman (CEL), K&E team and A. Lal, A. Ciriello, and P. Kinealy (A&M) to prepare for 341 meeting |
| Campagna, Robert | 10/12/2022 | 0.4 | Call with Special Committee of Board (A. Carr, D. Barse) and K&E (R. Kwasteniet, C. Koenig) to discuss strategic issues. |
| Ciriello, Andrew | 10/12/2022 | 0.7 | Follow up call with C. Ferraro, L. Workman (CEL), K&E team and R. Campagna, A. Lal (A&M) to prepare for 341 meeting |
| Ciriello, Andrew | 10/12/2022 | 0.7 | Call with C. Ferraro, L. Workman (CEL), K&E team and R. Campagna, A. Lal, and P. Kinealy (A&M) to prepare for 341 meeting |
| Kinealy, Paul | 10/12/2022 | 0.7 | Call with C. Ferraro, L. Workman (CEL), K&E team and R. Campagna, A. Lal, and A. Ciriello (A&M) to prepare for 341 meeting |

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MEETINGS

| Professional | Date | Hours | Activity |
|---------------------|-------------|--------------|--|
| Lal, Arjun | 10/12/2022 | 0.7 | Call with C. Ferraro, L. Workman (CEL), K&E team and R. Campagna, A. Ciriello, and P. Kinealy (A&M) to prepare for 341 meeting |
| Bixler, Holden | 10/13/2022 | 2.4 | Attend adjourned 341 meeting with UST and C. Ferraro. |
| Bixler, Holden | 10/13/2022 | 1.3 | Review 341 care package prepared for C. Ferraro (CEL) |
| Bixler, Holden | 10/13/2022 | 1.1 | Review Schedule to balance bridge, SOFA data trackers, and other materials in preparation for 341 meeting. |
| Brantley, Chase | 10/13/2022 | 1.0 | Prepare for and participate in weekly all hands advisor call. |
| Kinealy, Paul | 10/13/2022 | 0.9 | Call with Kirkland, A&M and Examiner team |
| Campagna, Robert | 10/14/2022 | 0.5 | Call with Special Committee of Board (A. Carr, D. Barse) and K&E (R. Kwasteniet, C. Koenig) to discuss mining and Newco plans and other strategic items. |
| Lal, Arjun | 10/14/2022 | 0.9 | Attend Special Committee business & Chapter 11 update call |
| Campagna, Robert | 10/17/2022 | 1.0 | Call with Special Committee of Board (A. Carr, D. Barse) and K&E (R. Kwasteniet, C. Koenig) to discuss strategic items (Examiner, Newco, etc.). |
| Lal, Arjun | 10/17/2022 | 1.1 | Attend Special Committee business & Chapter 11 update call |
| Bixler, Holden | 10/18/2022 | 0.9 | Review schedule of open UST questions re: 341 meeting and correspond with K&E re: same. |
| Campagna, Robert | 10/18/2022 | 0.8 | Call with Special Committee of Board (A. Carr, D. Barse) and K&E (R. Kwasteniet, C. Koenig) to discuss strategic items (Examiner, Newco, etc.). |
| Ciriello, Andrew | 10/18/2022 | 0.5 | A&M all hands call to discuss diligence, business plan, asset sale processes and Chapter 11 filings of Israel entities |
| Lal, Arjun | 10/18/2022 | 0.8 | Attend Special Committee business & Chapter 11 update call |
| Bixler, Holden | 10/19/2022 | 0.5 | Attend 341 follow-up call with K&E. |
| Campagna, Robert | 10/19/2022 | 0.5 | Call with Special Committee of Board (A. Carr, D. Barse) and K&E (R. Kwasteniet, C. Koenig) to discuss strategic items (upcoming hearing, etc.). |
| Bixler, Holden | 10/20/2022 | 0.8 | Review 341 meeting transcript. |
| Kinealy, Paul | 10/20/2022 | 0.9 | Participate in all advisors call with A&M, Kirkland, White & Case and M3 |
| Lal, Arjun | 10/20/2022 | 0.9 | Attend Special Committee business & Chapter 11 update call |
| Bixler, Holden | 10/21/2022 | 0.6 | Review additional UST inquiries re: 341 meeting and confer with A&M team re: same. |
| Bixler, Holden | 10/21/2022 | 1.6 | Review data files related to additional UST inquiries. |

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MEETINGS

| Professional | Date | Hours | Activity |
|---------------------|-------------|--------------|--|
| Campagna, Robert | 10/21/2022 | 0.8 | Call with Special Committee of Board (A. Carr, D. Barse), A. Lal (A&M), and K&E (R. Kwasteniet, C. Koenig) to discuss strategic items (hearing recap, cash position, Core, etc.). |
| Lal, Arjun | 10/21/2022 | 0.8 | Call with Special Committee of Board (A. Carr, D. Barse), R. Campagna (A&M), and K&E (R. Kwasteniet, C. Koenig) to discuss strategic items (hearing recap, cash position, Core, etc.). |
| Campagna, Robert | 10/24/2022 | 0.4 | Call with Special Committee of Board (A. Carr, D. Barse) and K&E (R. Kwasteniet, C. Koenig) to discuss strategic items (sale process, Newco, Core, etc.). |
| Lal, Arjun | 10/24/2022 | 0.6 | Attend Special Committee business & Chapter 11 update call |
| Campagna, Robert | 10/25/2022 | 0.8 | Call with Special Committee of Board (A. Carr, D. Barse) and K&E (R. Kwasteniet, C. Koenig) to discuss strategic items (Core and mining operations, etc.). |
| Lal, Arjun | 10/25/2022 | 0.7 | Attend Special Committee business & Chapter 11 update call |
| Bixler, Holden | 10/26/2022 | 0.6 | Review correspondence re: remaining open UST questions. |
| Campagna, Robert | 10/26/2022 | 0.6 | Call with Special Committee of Board (A. Carr, D. Barse) and K&E (R. Kwasteniet, C. Koenig) to discuss strategic items (Mining, data, etc.). |
| Campagna, Robert | 10/26/2022 | 0.4 | Mining business update discussion with management (C. Ferraro) and special committee (A. Carr, D. Barse). |
| Lal, Arjun | 10/26/2022 | 0.9 | Attend Special Committee business & Chapter 11 update call |
| Lal, Arjun | 10/26/2022 | 0.5 | Attend mining update call with Special Committee |
| Ciriello, Andrew | 10/27/2022 | 1.5 | Call with O. Mak, A. Alisie, L. Workman (CEL), H. Waller (L&W), D. Latona, G. Brier (K&E) to prepare for discussions with Examiner advisors |
| Ciriello, Andrew | 10/27/2022 | 0.5 | All advisor call with W&C, PWP, M3, K&E, CVP to discuss KERP motion, equity holders motion, and general case updates |
| Kinealy, Paul | 10/27/2022 | 0.9 | Participate in all advisors call with A&M, Kirkland, White & Case and M3 |
| Lal, Arjun | 10/27/2022 | 0.9 | Attend Special Committee business & Chapter 11 update call |
| Campagna, Robert | 10/28/2022 | 0.6 | Call with Special Committee of Board (A. Carr, D. Barse) and K&E (R. Kwasteniet, C. Koenig) to discuss strategic items (KERP, Examiner, Core, etc.). |
| Kinealy, Paul | 10/28/2022 | 0.7 | Call with Kirkland team re GK8 prep status |
| Lal, Arjun | 10/28/2022 | 1.1 | Attend Special Committee business & Chapter 11 update call |
| Campagna, Robert | 10/31/2022 | 0.4 | Call with Special Committee of Board (A. Carr, D. Barse) and K&E (R. Kwasteniet, C. Koenig) to discuss strategic items (hearing, Examiner, Core, etc.). |
| Lal, Arjun | 10/31/2022 | 0.8 | Attend Special Committee business & Chapter 11 update call |

Exhibit D

***Celsius Network, LLC, et al.,
Time Detail of Task by Professional
October 1, 2022 through October 31, 2022***

MEETINGS

| Professional | Date | Hours | Activity |
|-----------------|------|-------------|----------|
| Subtotal | | 60.9 | |

MONTHLY OPERATING REPORT/UST REPORT

| Professional | Date | Hours | Activity |
|-------------------|------------|-------|--|
| Ciriello, Andrew | 10/3/2022 | 0.3 | Review and comment on cash flow and professional fee data for September MOR |
| Lucas, Emmet | 10/3/2022 | 1.8 | Prepare supporting schedules, exhibits for September monthly operating report for Part 1, Part 5. |
| Lucas, Emmet | 10/3/2022 | 1.1 | Prepare Q3 UST fee calculation based on post-petition quarterly disbursements. |
| Lucas, Emmet | 10/4/2022 | 0.4 | Update September monthly operating report supporting schedule model mechanics to account for intercompany transactions. |
| Lucas, Emmet | 10/4/2022 | 0.9 | Update model mechanics in monthly operating report schedules to summarize approved, paid advisor amounts. |
| Ciriello, Andrew | 10/6/2022 | 0.2 | Correspond with Celsius accounting team regarding preparation of September MOR |
| Campagna, Robert | 10/10/2022 | 1.3 | Prepare materials related to upcoming 341 meeting and sessions with Celsius mgmt. (C. Ferraro) |
| Ciriello, Andrew | 10/10/2022 | 0.6 | Review MOR data in preparation for producing September MOR |
| Ciriello, Andrew | 10/10/2022 | 0.4 | Call with A. Seetharaman (CEL) regarding September MOR process |
| Colangelo, Samuel | 10/10/2022 | 0.4 | Prepare and reconcile pre-petition tax data for September MOR. |
| Colangelo, Samuel | 10/10/2022 | 0.4 | Prepare and reconcile pre-petition wage data for September MOR. |
| Bixler, Holden | 10/11/2022 | 0.8 | Call with C. Ferraro, L. Workman (CEL), R. Kwasteniet, C. Koenig, D. Latona, A. Wirtz (K&E) and R. Campagna and A. Ciriello (A&M) to prepare for 341 meeting |
| Brantley, Chase | 10/11/2022 | 0.7 | Analyze and provide comments for September report as required by the UST. |
| Campagna, Robert | 10/11/2022 | 0.8 | Call with C. Ferraro, L. Workman (CEL), R. Kwasteniet, C. Koenig, D. Latona, A. Wirtz (K&E) and A. Ciriello and H. Bixler (A&M) to prepare for 341 meeting |
| Ciriello, Andrew | 10/11/2022 | 0.4 | Correspond with finance / accounting team regarding UST questions on July / August MORs |
| Ciriello, Andrew | 10/11/2022 | 0.8 | Call with C. Ferraro, L. Workman (CEL), R. Kwasteniet, C. Koenig, D. Latona, A. Wirtz (K&E) and R. Campagna, H. Bixler (A&M) to prepare for 341 meeting |
| Campagna, Robert | 10/12/2022 | 1.6 | Participate in 341 meeting prep session 2 with C. Ferraro. |
| Campagna, Robert | 10/12/2022 | 0.6 | Address UST questions related to filed MORs |
| Campagna, Robert | 10/12/2022 | 1.1 | Pull materials together related to 341 sessions at request of C. Ferraro. |

***Celsius Network, LLC, et al.,
Time Detail of Task by Professional
October 1, 2022 through October 31, 2022***

MONTHLY OPERATING REPORT/UST REPORT

| Professional | Date | Hours | Activity |
|---------------------|-------------|--------------|---|
| Campagna, Robert | 10/12/2022 | 1.2 | Participate in 341 meeting prep session 1 with C. Ferraro. |
| Ciriello, Andrew | 10/12/2022 | 1.2 | Research open US Trustee questions on July / August MOR |
| Ciriello, Andrew | 10/12/2022 | 0.6 | Call with A. Seetharaman, D. Yarwood (CEL) regarding entries for September MOR |
| Ciriello, Andrew | 10/12/2022 | 0.8 | Call with A. Seetharaman, D. Yarwood (CEL) regarding UST MOR questions |
| Ciriello, Andrew | 10/12/2022 | 0.2 | Call with A. Seetharaman (CEL) to discuss questions from UST regarding July / August MORs |
| Ciriello, Andrew | 10/12/2022 | 0.9 | Call with A. Seetharaman, D. Yarwood (CEL) regarding intercompany transaction |
| Ciriello, Andrew | 10/12/2022 | 0.3 | Provide revised responses to UST diligence questions regarding MOR |
| Ciriello, Andrew | 10/12/2022 | 0.6 | Follow-up call with A. Seetharaman (CEL) to discuss questions from UST regarding July / August MORs |
| Campagna, Robert | 10/13/2022 | 2.4 | Participate in 341 meeting with C. Ferraro. |
| Campagna, Robert | 10/13/2022 | 0.9 | Final prep session related to 341 meeting with C. Ferraro. |
| Ciriello, Andrew | 10/13/2022 | 0.2 | Call with A. Seetharaman (CEL) regarding updates to September MOR |
| Lucas, Emmet | 10/13/2022 | 0.4 | Research potential bonding opportunities for the SSG account per request of UST. |
| Ciriello, Andrew | 10/14/2022 | 0.4 | Call with A. Seetharaman (CEL) to discuss updates to September MOR |
| Ciriello, Andrew | 10/16/2022 | 2.2 | Create reconciliation file to adjust post-petition liabilities for MOR reporting |
| Bixler, Holden | 10/17/2022 | 0.6 | Review UST questions re: MORs and correspondence re: same. |
| Brantley, Chase | 10/17/2022 | 0.9 | Multiple discussions with the Company and K&E re: bank statements requested by the UST. |
| Campagna, Robert | 10/17/2022 | 0.7 | Address UST comments to filed MORs. |
| Ciriello, Andrew | 10/17/2022 | 0.4 | Correspond with J. Fan, J. Morgan (CEL) regarding outstanding items needed for September MOR |
| Ciriello, Andrew | 10/17/2022 | 0.4 | Call with A. Seetharaman (CEL) to discuss September MOR |
| Ciriello, Andrew | 10/17/2022 | 0.7 | Prepare bank statement data for July and August at the request of US Trustee |
| Ciriello, Andrew | 10/17/2022 | 0.3 | Correspond with K&E team regarding bank statement data requested by US Trustee |
| Lucas, Emmet | 10/17/2022 | 0.3 | Correspond with C. Brantley (A&M) regarding data to be provided in bank statements per UST request. |

Exhibit D

*Celsius Network, LLC, et al.,
Time Detail of Task by Professional
October 1, 2022 through October 31, 2022*

MONTHLY OPERATING REPORT/UST REPORT

| Professional | Date | Hours | Activity |
|---------------------|-------------|--------------|--|
| Lucas, Emmet | 10/17/2022 | 0.2 | Correspond with C. Ferraro (CEL) regarding approval of Q3 UST fee. |
| Lucas, Emmet | 10/17/2022 | 0.2 | Correspond with A. Lal (A&M) regarding questions into September intercompany report. |
| Lucas, Emmet | 10/17/2022 | 0.4 | Cleanse raw data from D. Delano (CEL) to provide historical bank statements per UST request. |
| Ciriello, Andrew | 10/18/2022 | 0.7 | Refresh Mining and tax inputs to MOR template for September MOR |
| Ciriello, Andrew | 10/18/2022 | 0.4 | Create insider payments analysis for September MOR |
| Ciriello, Andrew | 10/18/2022 | 0.7 | Analyze post-petition payments on pre-petition liabilities and create corresponding exhibit |
| Ciriello, Andrew | 10/18/2022 | 1.8 | Review and update MOR cash, balance sheet and P&L data based on revised inputs from management |
| Brantley, Chase | 10/19/2022 | 0.5 | Participate in a call with K&E to review September reporting for the UST. |
| Ciriello, Andrew | 10/19/2022 | 0.1 | Call with E. Raab (A&M) regarding open items related to September MOR |
| Ciriello, Andrew | 10/19/2022 | 0.3 | Edit global notes for September MOR and circulate to counsel for review |
| Ciriello, Andrew | 10/19/2022 | 0.3 | Prepare September bank statements for distribution to US Trustee |
| Ciriello, Andrew | 10/19/2022 | 0.5 | Call with C. Ferraro, A. Seetharaman (CEL) and P. Kinealy, E. Raab (A&M) to discuss draft MOR and obtain sign-off |
| Ciriello, Andrew | 10/19/2022 | 0.3 | Correspond with accounting, finance and tax teams regarding final open items on September MOR |
| Ciriello, Andrew | 10/19/2022 | 1.0 | Call with A Seetharaman (CEL) to discuss edits to draft September MORs |
| Ciriello, Andrew | 10/19/2022 | 0.6 | Review and update MOR balance sheet data based on input from management |
| Ciriello, Andrew | 10/19/2022 | 0.4 | Finalize and distribute September MOR, exhibits, and supporting files for final sign off and filing to the docket |
| Ciriello, Andrew | 10/19/2022 | 0.2 | Second follow up call with A. Seetharaman (CEL) regarding edits and reconciliation of September MOR |
| Ciriello, Andrew | 10/19/2022 | 0.8 | Analyze balance sheet changes in coin report during September to compare with balance sheet changes indicated in MOR |
| Ciriello, Andrew | 10/19/2022 | 0.8 | Third follow up call with A. Seetharaman (CEL) regarding edits and reconciliation of September MOR |
| Ciriello, Andrew | 10/19/2022 | 1.0 | Follow up call with A. Seetharaman (CEL) regarding edits and reconciliation of September MOR |
| Colangelo, Samuel | 10/19/2022 | 0.5 | Review MOR support files and update to include all pre-petition payments. |
| Kinealy, Paul | 10/19/2022 | 0.5 | Call with A&M and Celsius CFO and finance team to review proposed MOR data |

***Celsius Network, LLC, et al.,
Time Detail of Task by Professional
October 1, 2022 through October 31, 2022***

MONTHLY OPERATING REPORT/UST REPORT

| Professional | Date | Hours | Activity |
|---------------------|-------------|--------------|--|
| Lal, Arjun | 10/19/2022 | 2.1 | Review draft of Monthly Operating Report |
| Lal, Arjun | 10/19/2022 | 0.6 | Attend meeting with C. Ferraro, A. Seetharaman (CEL) and A. Ciriello (A&M) to review MOR |
| Lal, Arjun | 10/19/2022 | 1.3 | Review of monthly US Trustee financial reporting |
| Raab, Emily | 10/19/2022 | 0.1 | Call with A. Ciriello (A&M) regarding open items related to September MOR |
| Raab, Emily | 10/19/2022 | 2.1 | Incorporate company updates into monthly operating reporting package. |
| Raab, Emily | 10/19/2022 | 0.5 | Participate on call with A. Seetharaman and C. Ferraro (CEL) and A. Ciriello (A&M) to discuss September monthly operating reports. |
| Raab, Emily | 10/19/2022 | 1.3 | Work on import file for the September monthly operating report. |
| Raab, Emily | 10/19/2022 | 2.9 | Work on September monthly operating reporting package. |
| Raab, Emily | 10/19/2022 | 2.8 | Create draft monthly operating reports for all debtors. |
| Bixler, Holden | 10/20/2022 | 0.8 | Review K&E comments to MOR. |
| Campagna, Robert | 10/20/2022 | 1.4 | Review of drafts of September MORs for all entities. |
| Ciriello, Andrew | 10/20/2022 | 0.2 | Call with A. Seetharaman (CEL) regarding September MOR balance sheet reconciliation |
| Ciriello, Andrew | 10/20/2022 | 0.6 | Correspond with S. Briefel, A. Wirtz (K&E) and P. Kinealy, E. Lucas, E. Raab (A&M) regarding edits to September MOR |
| Ciriello, Andrew | 10/20/2022 | 1.1 | Revise September MOR files based on input from K&E and A&M teams |
| Ciriello, Andrew | 10/20/2022 | 0.6 | Review and comment on final drafts of MORs |
| Kinealy, Paul | 10/20/2022 | 0.3 | Review final MOR datasets for processing into filing format |
| Lal, Arjun | 10/20/2022 | 1.1 | Review of revised Monthly Operating Report |
| Lucas, Emmet | 10/20/2022 | 1.0 | Reconcile Part 1, Part 5 outputs of monthly operating reports to supporting cash roll forward schedules. |
| Lucas, Emmet | 10/20/2022 | 0.4 | Reconcile list of ordinary course professionals to bank file for possible inclusion in monthly operating report. |
| Raab, Emily | 10/20/2022 | 2.1 | Incorporate company updates into monthly operating reporting package. |
| Raab, Emily | 10/20/2022 | 2.9 | Incorporate comments from counsel into monthly operating reporting package. |
| Raab, Emily | 10/20/2022 | 2.7 | Create updated draft monthly operating reports for all debtors. |

Exhibit D

***Celsius Network, LLC, et al.,
Time Detail of Task by Professional
October 1, 2022 through October 31, 2022***

MONTHLY OPERATING REPORT/UST REPORT

| Professional | Date | Hours | Activity |
|---------------------|-------------|--------------|---|
| Bixler, Holden | 10/21/2022 | 0.9 | Review filing version of MOR |
| Campagna, Robert | 10/21/2022 | 0.8 | Finalize September MORs prior to filing. |
| Raab, Emily | 10/21/2022 | 1.7 | Create updated draft monthly operating reports for all debtors. |
| Raab, Emily | 10/21/2022 | 2.1 | Incorporate comments from counsel into monthly operating reporting package. |
| Lucas, Emmet | 10/24/2022 | 0.2 | Correspond with D. Delano (CEL) regarding historical bank statements to file with monthly operating reports. |
| Ciriello, Andrew | 10/25/2022 | 0.2 | Review and comments on bank balance schedule for US Trustee's quarterly collateral review |
| Lucas, Emmet | 10/26/2022 | 0.2 | Correspond with S. Briefel (K&E) on supporting information to include on UST payment site for quarterly fees. |
| Lucas, Emmet | 10/26/2022 | 0.2 | Correspond with S. Colangelo (A&M) regarding supporting schedule for UST fees. |
| Lucas, Emmet | 10/27/2022 | 0.3 | Coordinate with S. Colangelo (A&M), A. Seetharaman (CEL) to get Q3 UST fee paid via website. |
| Raab, Emily | 10/27/2022 | 0.8 | Download docket filed versions of the monthly operating reports at the request of CEL. |
| Subtotal | | 79.7 | |

MOTIONS/ORDERS

| Professional | Date | Hours | Activity |
|---------------------|-------------|--------------|---|
| Ciriello, Andrew | 10/3/2022 | 0.5 | Draft response to UCC request for rationale justifying KERP payments included in KERP motion |
| Ciriello, Andrew | 10/3/2022 | 1.3 | Review and update draft KERP motion for changes in individuals included and salary/KERP amounts |
| Colangelo, Samuel | 10/3/2022 | 1.4 | Correspond with Celsius and prepare supporting information for additions of two Critical Vendors. |
| Colangelo, Samuel | 10/3/2022 | 0.9 | Review active headcount and termination files and compile updated headcount reconciliation. |
| Colangelo, Samuel | 10/3/2022 | 0.4 | Prepare OCP invoice summary and correspond with K&E regarding ability to pay. |
| Bixler, Holden | 10/4/2022 | 0.6 | Review draft KERP motion. |
| Campagna, Robert | 10/4/2022 | 1.1 | Review and edit draft KERP motion and exhibit. |
| Ciriello, Andrew | 10/4/2022 | 0.3 | Update comments to KERP motion and distribute to K&E team |
| Ciriello, Andrew | 10/4/2022 | 2.6 | Add employee job descriptions to KERP motion |
| Ciriello, Andrew | 10/4/2022 | 1.8 | Assemble checklist for potential filing of additional entities |

***Celsius Network, LLC, et al.,
Time Detail of Task by Professional
October 1, 2022 through October 31, 2022***

MOTIONS/ORDERS

| Professional | Date | Hours | Activity |
|---------------------|-------------|--------------|--|
| Colangelo, Samuel | 10/4/2022 | 0.7 | Update headcount by country and employer lists per correspondence with Celsius and support files. |
| Lal, Arjun | 10/4/2022 | 0.9 | Attend meeting with Celsius (E.Antipas, O. Blonstein, K.Osadetz) and K&E team re: Custody motion |
| Campagna, Robert | 10/5/2022 | 0.6 | Review declaration in support of KERP motion. |
| Campagna, Robert | 10/5/2022 | 0.7 | Review updated reporting stipulation filed on docket for changes. |
| Kinealy, Paul | 10/5/2022 | 0.4 | Analyze draft of bar date motion and provide comments to Kirkland |
| Campagna, Robert | 10/6/2022 | 0.6 | Analysis of revised KERP motion and changes to same. |
| Ciriello, Andrew | 10/6/2022 | 1.4 | Update and reconcile loan and borrows data for coin report |
| Ciriello, Andrew | 10/6/2022 | 1.7 | Incorporate coin report output overlay into Freeze file |
| Ciriello, Andrew | 10/6/2022 | 2.2 | Investigate week over week coin variances and prepare explanations |
| Ciriello, Andrew | 10/6/2022 | 1.8 | Review and comment on proposed job description edits in the KERP motion |
| Ciriello, Andrew | 10/6/2022 | 2.1 | Reconfigure coin report to conform to revised format of data |
| Colangelo, Samuel | 10/6/2022 | 1.3 | Analyze and reconcile variance and explanation sections of coin report. |
| Colangelo, Samuel | 10/6/2022 | 0.9 | Edit Celsius freeze report and include in weekly coin report. |
| Colangelo, Samuel | 10/6/2022 | 0.2 | Assemble CV Reporting file for distribution to UCC. |
| Colangelo, Samuel | 10/6/2022 | 0.7 | Update loan and borrow tabs for weekly coin report. |
| Colangelo, Samuel | 10/6/2022 | 0.7 | Update org charts to reflect latest headcount data. |
| Colangelo, Samuel | 10/6/2022 | 0.6 | Analyze loan variance and reconcile with freeze report. |
| Ciriello, Andrew | 10/7/2022 | 2.4 | Revise coin report for the week ending 9/30 based on feedback from management |
| Ciriello, Andrew | 10/7/2022 | 0.5 | Call with K. Tang, I. Inbar, R. Shakhnovetsky, I. Israel (CEL) to discuss changes to the coin report |
| Ciriello, Andrew | 10/7/2022 | 0.2 | Correspond with T. Walsh, M. Hall (CEL) regarding changes to KERP motion |
| Ciriello, Andrew | 10/7/2022 | 0.7 | Correspond with management and A&M team regarding updates to coin report presentation |
| Colangelo, Samuel | 10/7/2022 | 0.7 | Analyze loan reserve section of freeze report and explanations from Celsius. |

Exhibit D

***Celsius Network, LLC, et al.,
Time Detail of Task by Professional
October 1, 2022 through October 31, 2022***

MOTIONS/ORDERS

| Professional | Date | Hours | Activity |
|---------------------|-------------|--------------|--|
| Ciriello, Andrew | 10/9/2022 | 0.2 | Update coin report as of 9/30 based on additional feedback from management |
| Ciriello, Andrew | 10/9/2022 | 0.4 | Revise KERP motion exhibit to include additional data requested by counsel |
| Ciriello, Andrew | 10/9/2022 | 0.4 | Call with K. Tang, I. Israel (CEL) and S. Colangelo (A&M) to discuss weekly coin report |
| Colangelo, Samuel | 10/9/2022 | 0.4 | Call with K. Tang, I. Israel (CEL) and A. Ciriello (A&M) to discuss weekly coin report |
| Ciriello, Andrew | 10/10/2022 | 0.2 | Finalize and distribute coin report for the week ending 9/30 |
| Ciriello, Andrew | 10/10/2022 | 0.4 | Correspond with P. Walsh (K&E) regarding support for KERP motion |
| Bixler, Holden | 10/11/2022 | 0.6 | Correspond with Stretto and K&E re: updates to Bar Date Motion. |
| Ciriello, Andrew | 10/11/2022 | 0.2 | Correspond with HR team regarding KERP motion and active headcount |
| Ciriello, Andrew | 10/11/2022 | 0.4 | Correspond with management and K&E team regarding revisions and final sign-off for KERP motion |
| Colangelo, Samuel | 10/11/2022 | 0.7 | Update org charts to reflect latest salary and headcount data received from Celsius. |
| Colangelo, Samuel | 10/11/2022 | 0.9 | Reconcile monthly intercompany report with payment files and bank activity. |
| Ciriello, Andrew | 10/12/2022 | 1.0 | Review and update freeze report for the week ending 10/7 |
| Colangelo, Samuel | 10/12/2022 | 0.6 | Update loan and borrow files for inclusion in weekly coin report. |
| Colangelo, Samuel | 10/12/2022 | 1.1 | Edit Celsius freeze report and include in weekly coin report. |
| Ciriello, Andrew | 10/13/2022 | 1.0 | Call with S. Colangelo (A&M) to review coin report as of 10/7 |
| Ciriello, Andrew | 10/13/2022 | 1.6 | Review and update freeze file and coin report for the week ending 10/7 and distribute to Celsius finance team for review |
| Colangelo, Samuel | 10/13/2022 | 0.5 | Update loan reserve calculations in weekly coin report. |
| Colangelo, Samuel | 10/13/2022 | 0.7 | Edit coin report per internal comments. |
| Colangelo, Samuel | 10/13/2022 | 0.2 | Assemble CV Reporting file for distribution to UCC. |
| Colangelo, Samuel | 10/13/2022 | 0.2 | Confirm pre-petition payments to employees and approve expense requests. |
| Colangelo, Samuel | 10/13/2022 | 1.0 | Call with A. Ciriello (A&M) to review coin report as of 10/7 |
| Ciriello, Andrew | 10/14/2022 | 0.3 | Update weekly cryptocurrency asset report based on feedback from management |

***Celsius Network, LLC, et al.,
Time Detail of Task by Professional
October 1, 2022 through October 31, 2022***

MOTIONS/ORDERS

| Professional | Date | Hours | Activity |
|---------------------|-------------|--------------|--|
| Ciriello, Andrew | 10/15/2022 | 0.4 | Update weekly cryptocurrency asset report based on feedback from management |
| Ciriello, Andrew | 10/17/2022 | 0.9 | Prepare monthly coin report and budget to be filed to the docket and distribute for review |
| Ciriello, Andrew | 10/17/2022 | 0.9 | Draft responses to KERP motion questions from UST and circulate to management for review |
| Ciriello, Andrew | 10/17/2022 | 0.3 | Call with S. Colangelo (A&M) to discuss proposed changes to the coin report structure |
| Ciriello, Andrew | 10/17/2022 | 0.2 | Call with A. Lal (A&M) to discuss coin report for the week ending 10/7 |
| Ciriello, Andrew | 10/17/2022 | 0.4 | Review and comment on revisions made by HR team to KERP schedule responses for US Trustee |
| Colangelo, Samuel | 10/17/2022 | 0.3 | Correspond with Celsius regarding update of third party trade agreement. |
| Colangelo, Samuel | 10/17/2022 | 0.8 | Reconcile termination and active headcount files and update headcount tracker. |
| Colangelo, Samuel | 10/17/2022 | 0.3 | Call with A. Ciriello (A&M) to discuss updated coin report variance. |
| Lal, Arjun | 10/17/2022 | 0.2 | Call with A. Ciriello (A&M) to discuss coin report for the week ending 10/7 |
| Ciriello, Andrew | 10/18/2022 | 0.3 | Revise responses to UST questions on KERP motion based on management feedback |
| Ciriello, Andrew | 10/18/2022 | 0.6 | Correspond with T. Ramos, L. Workman, T. Walsh, M. Hall (CEL), P. Walsh (K&E) and R. Campagna (A&M) regarding UST questions on KERP motion |
| Colangelo, Samuel | 10/18/2022 | 0.6 | Calculate OCP payment averages and totals to confirm adherence to OCP order. |
| Colangelo, Samuel | 10/18/2022 | 0.3 | Update headcount file based on responses from Celsius. |
| Bixler, Holden | 10/19/2022 | 0.8 | Review motion to compel clawback and diligence inquiries re: same. |
| Ciriello, Andrew | 10/19/2022 | 0.5 | Revise responses to UST questions on KERP motion based on management feedback |
| Ciriello, Andrew | 10/19/2022 | 0.2 | Call with G. Hensley (K&E) regarding cash flow to support response to motions filed by other case parties |
| Ciriello, Andrew | 10/19/2022 | 0.3 | Review and comment on loan and borrow files provided for weekly coin report |
| Ciriello, Andrew | 10/20/2022 | 2.4 | Review and update freeze report for the week ending 10/14 to reconcile changes in week over week equity position and loan balances |
| Colangelo, Samuel | 10/20/2022 | 1.3 | Analyze and reconcile variance and explanation sections of coin report. |
| Colangelo, Samuel | 10/20/2022 | 0.7 | Edit Celsius freeze report and include in weekly coin report. |
| Colangelo, Samuel | 10/20/2022 | 0.5 | Update FDM tracker to include expense reimbursement and associated wage cap tracking. |

***Celsius Network, LLC, et al.,
Time Detail of Task by Professional
October 1, 2022 through October 31, 2022***

MOTIONS/ORDERS

| Professional | Date | Hours | Activity |
|---------------------|-------------|--------------|---|
| Colangelo, Samuel | 10/20/2022 | 0.4 | Review list of expense reimbursement and confirm individuals are below wage payment cap. |
| Colangelo, Samuel | 10/20/2022 | 0.2 | Assemble CV Reporting file for distribution to UCC. |
| Campagna, Robert | 10/21/2022 | 1.1 | Analysis of stablecoin position related to motion on file with Court. |
| Ciriello, Andrew | 10/21/2022 | 0.1 | Call with A. Lal (A&M) regarding stablecoin sale motion |
| Ciriello, Andrew | 10/21/2022 | 0.8 | Update supporting analysis for stablecoin sale motion and distribute to management and counsel |
| Ciriello, Andrew | 10/21/2022 | 0.4 | Correspond with K&E team regarding analysis in support of stablecoin sale motion |
| Colangelo, Samuel | 10/21/2022 | 2.7 | Assemble bridge tab in weekly coin report and update per internal comments. |
| Colangelo, Samuel | 10/21/2022 | 0.4 | Correspond with Celsius regarding third party trade agreement terms and pre-petition balances. |
| Kinealy, Paul | 10/21/2022 | 0.6 | Analyze updates to claim form and bar date motion language and advise Kirkland re same |
| Lal, Arjun | 10/21/2022 | 0.1 | Call with A. Ciriello (A&M) regarding stablecoin sale motion |
| Ciriello, Andrew | 10/22/2022 | 0.3 | Update stablecoin motion support file at the request of counsel |
| Ciriello, Andrew | 10/22/2022 | 0.3 | Correspond with G. Hensley (K&E) and R. Campagna, A. Lal (A&M) regarding support for stablecoin sale motion |
| Ciriello, Andrew | 10/23/2022 | 0.4 | Correspond with G. Hensley (K&E) regarding support for stablecoin sale motion |
| Ciriello, Andrew | 10/23/2022 | 0.6 | Update and distribute analysis in support of stablecoin sale motion based on comments received |
| Ciriello, Andrew | 10/23/2022 | 0.3 | Update and distribute coin report for the week ending 10/14 |
| Colangelo, Samuel | 10/23/2022 | 0.9 | Edit coin variance explanations and bridge in weekly coin report per internal comments. |
| Campagna, Robert | 10/24/2022 | 0.7 | Review analysis of stablecoin assets vs. liabilities for motion. |
| Ciriello, Andrew | 10/24/2022 | 0.2 | Correspond with I. Inbar (CEL) regarding changes in equity week over week for coin report |
| Ciriello, Andrew | 10/24/2022 | 0.2 | Correspond with G. Hensley (K&E) regarding stablecoin sale motion |
| Ciriello, Andrew | 10/24/2022 | 0.5 | Call with G. Hensley (K&E) regarding analysis to support stablecoin sale motion |
| Colangelo, Samuel | 10/24/2022 | 0.9 | Review active headcount and termination files and compile updated headcount reconciliation. |
| Campagna, Robert | 10/25/2022 | 0.8 | Call with Celsius (T. Ramos) to discuss retention plan and motion. |

***Celsius Network, LLC, et al.,
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MOTIONS/ORDERS

| Professional | Date | Hours | Activity |
|---------------------|-------------|--------------|--|
| Ciriello, Andrew | 10/25/2022 | 0.5 | Analyze resignations since the petition date by department in support of KERP motion |
| Ciriello, Andrew | 10/25/2022 | 0.9 | Review and edit new coin report tab bridging week over week changes in equity |
| Ciriello, Andrew | 10/25/2022 | 0.4 | Call with I. Inbar (CEL) to discuss week over week changes in equity in coin report |
| Ciriello, Andrew | 10/25/2022 | 0.3 | Call with G. Hensley (K&E) regarding analysis in support of stablecoin sale motion |
| Ciriello, Andrew | 10/25/2022 | 0.8 | Review and revise weekly crypto currency asset report to reflect comments from management |
| Colangelo, Samuel | 10/25/2022 | 0.6 | Update coin report per internal comments regarding user balances and loan reserves. |
| Bixler, Holden | 10/26/2022 | 0.7 | Review bid procedures order. |
| Campagna, Robert | 10/26/2022 | 0.5 | Call with A. Ciriello (A&M) to review weekly coin report |
| Campagna, Robert | 10/26/2022 | 0.4 | Call with A. Ciriello (A&M) to discuss analysis in support of stablecoin motion |
| Ciriello, Andrew | 10/26/2022 | 0.9 | Call with G. Hensley (K&E) to discuss analysis in support of stablecoin motion |
| Ciriello, Andrew | 10/26/2022 | 0.6 | Follow up calls with G. Hensley (K&E) to discuss analysis in support of stablecoin motion |
| Ciriello, Andrew | 10/26/2022 | 0.4 | Call with R. Campagna (A&M) to discuss analysis in support of stablecoin motion |
| Ciriello, Andrew | 10/26/2022 | 0.3 | Correspond with D. Tappen, R. Sabo (CEL) regarding questions posed by objectors to stablecoin sale motion |
| Ciriello, Andrew | 10/26/2022 | 1.3 | Create initial draft of freeze report for the week ending 10/21 based on initial files from management |
| Ciriello, Andrew | 10/26/2022 | 0.3 | Coordinate with L. Workman, J. Lambros (CEL) to collect information in support of the stablecoin sale motion |
| Ciriello, Andrew | 10/26/2022 | 0.5 | Call with R. Campagna (A&M) to review weekly coin report |
| Colangelo, Samuel | 10/26/2022 | 0.5 | Update loan and borrow tabs for weekly coin report. |
| Ciriello, Andrew | 10/27/2022 | 0.5 | Call with D. Tappen, R. Sabo (CEL) regarding analysis in support of stablecoin sale motion |
| Colangelo, Samuel | 10/27/2022 | 0.9 | Update coin report per internal comments regarding variance explanations and bridge. |
| Colangelo, Samuel | 10/27/2022 | 0.4 | Update headcount and salary summary per Celsius request. |
| Colangelo, Samuel | 10/27/2022 | 0.8 | Edit Celsius freeze report and include in weekly coin report. |
| Colangelo, Samuel | 10/27/2022 | 0.2 | Assemble CV Reporting file for distribution to UCC. |

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MOTIONS/ORDERS

| Professional | Date | Hours | Activity |
|---------------------|-------------|--------------|--|
| Ciriello, Andrew | 10/28/2022 | 0.8 | Call with C. Ferraro (CEL), K&E and R. Campagna (A&M) re prepare for KERP hearing |
| Ciriello, Andrew | 10/28/2022 | 0.5 | Call with G. Hensley (K&E) and various state regulators to discuss stablecoin sale motion |
| Ciriello, Andrew | 10/28/2022 | 0.2 | Call with G. Hensley (K&E) to discuss analysis in support of stablecoin motion |
| Colangelo, Samuel | 10/28/2022 | 0.6 | Update coin report and respond to associated questions per internal comments. |
| Ciriello, Andrew | 10/29/2022 | 0.9 | Prepare and distribute headcount trends and summary diligence metrics in support of pending motions |
| Ciriello, Andrew | 10/30/2022 | 1.7 | Create variance analysis for week over week freeze files and bridge tab requested by UC |
| Ciriello, Andrew | 10/30/2022 | 1.5 | Review, update and provide feedback on coin report for the week ending 10/21 |
| Colangelo, Samuel | 10/30/2022 | 0.7 | Respond to internal questions regarding coin report variances. |
| Colangelo, Samuel | 10/30/2022 | 1.6 | Update coin report per internal comments regarding variance explanations and bridge. |
| Ciriello, Andrew | 10/31/2022 | 0.2 | Correspond with K&E team regarding cost savings initiatives implemented year to date |
| Ciriello, Andrew | 10/31/2022 | 0.4 | Update supporting analysis for stablecoin sale motion and distribute to counsel |
| Ciriello, Andrew | 10/31/2022 | 0.2 | Correspond with G. Hensley (K&E) regarding support for stablecoin sale motion |
| Ciriello, Andrew | 10/31/2022 | 0.2 | Correspond with R. Campagna (A&M) regarding explanations for variances in weekly coin report |
| Ciriello, Andrew | 10/31/2022 | 0.4 | Call with J. Gardiner, M. Boyce (WTW), D. Latona, G. Brier (K&E) to prepare for November 1 hearing in support of KERP motion |
| Ciriello, Andrew | 10/31/2022 | 0.2 | Correspond with finance team regarding adjustments to weekly coin report |
| Colangelo, Samuel | 10/31/2022 | 0.7 | Reconcile OCP tracker with payments made and confirm monthly average amounts. |
| Kinealy, Paul | 10/31/2022 | 0.3 | Analyze updated draft of claims form and bar date motion and advise Kirkland re same |
| Lal, Arjun | 10/31/2022 | 0.6 | Develop list of action items for purposes of including in exclusivity extension motion |

Subtotal 96.4

PLAN / DISCLOSURE STATEMENT

| Professional | Date | Hours | Activity |
|---------------------|-------------|--------------|--|
| Lal, Arjun | 10/3/2022 | 2.4 | Develop recovery analysis for NewCo plan |
| Lal, Arjun | 10/4/2022 | 1.0 | Attend meeting with Celsius team (S.Maglic, D. Tappen, K.Tang) and A. Frenkel (A&M) re: asset recovery estimates |

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PLAN / DISCLOSURE STATEMENT

| Professional | Date | Hours | Activity |
|---------------------|-------------|--------------|--|
| Lal, Arjun | 10/4/2022 | 2.1 | Develop asset recovery analysis under different scenarios |
| Campagna, Robert | 10/11/2022 | 0.7 | Review plan proposal submitted to counsel |
| Ciriello, Andrew | 10/17/2022 | 0.3 | Correspond with A. Lal, C. Dailey (A&M) regarding liquidation analysis |
| Dailey, Chuck | 10/18/2022 | 1.8 | Analyze preliminary liquidation analysis |
| Dailey, Chuck | 10/26/2022 | 1.3 | Analyze latest coin report for use in the liquidation analysis |
| Dailey, Chuck | 10/27/2022 | 2.7 | Update liquidation analysis for various legal entity balance sheets |
| Dailey, Chuck | 10/27/2022 | 1.6 | Create liquidation analysis |
| Dailey, Chuck | 10/28/2022 | 2.3 | Build out liquidation analysis for claims recovery and intercompany balances |
| Dailey, Chuck | 10/31/2022 | 1.0 | Analyze MOR supporting balance sheet mapping |
| Dailey, Chuck | 10/31/2022 | 0.5 | Discussion with A. Lal (A&M) re: liquidation analysis |
| Subtotal | | 17.7 | |

STATEMENTS/SCHEDULES

| Professional | Date | Hours | Activity |
|---------------------|-------------|--------------|---|
| Allison, Roger | 10/1/2022 | 0.8 | Analyze user name analysis re: incomplete names and company follow-up. |
| Bixler, Holden | 10/1/2022 | 1.8 | Review insider payment schedules and correspond with team re: issues re: same. |
| Kinealy, Paul | 10/1/2022 | 0.6 | Analyze updated litigation and regulatory items for potential inclusion in the schedules. |
| Kinealy, Paul | 10/1/2022 | 0.4 | Analyze updated 90 day disbursement data from Celsius. |
| Kinealy, Paul | 10/1/2022 | 0.3 | Review open issues and data tracker and follow up with team. |
| Kinealy, Paul | 10/1/2022 | 1.4 | Analyze source data against database to ensure accuracy and completeness. |
| Kinealy, Paul | 10/1/2022 | 0.8 | Analyze updated coin transaction data for inclusion in the SOFAs. |
| Pogorzelski, Jon | 10/1/2022 | 0.6 | Participate on call with CEL to discuss outstanding items related to the Statements of Financial Affairs. |
| Pogorzelski, Jon | 10/1/2022 | 1.3 | Process coin transaction data related to rewards for the SOFA. |
| Pogorzelski, Jon | 10/1/2022 | 0.6 | Update creditor names based on new company data. |

Exhibit D

*Celsius Network, LLC, et al.,
Time Detail of Task by Professional
October 1, 2022 through October 31, 2022*

STATEMENTS/SCHEDULES

| Professional | Date | Hours | Activity |
|---------------------|-------------|--------------|---|
| Pogorzelski, Jon | 10/1/2022 | 0.8 | Update draft exhibits of coin reports for the statement of financial affairs. |
| Pogorzelski, Jon | 10/1/2022 | 1.2 | Analyze coin transfers related to deposits from all creditors. |
| Pogorzelski, Jon | 10/1/2022 | 0.8 | Analyze summaries of coin movements within the statement of financial affairs. |
| Pogorzelski, Jon | 10/1/2022 | 1.2 | Prepare summaries of coin transaction data for exhibits in the SOFAs. |
| Pogorzelski, Jon | 10/1/2022 | 0.8 | Analyze prepetition bank transactions for SOFA exhibits. |
| Pogorzelski, Jon | 10/1/2022 | 1.2 | Update analysis of coin transactions based on discussion with company. |
| Pogorzelski, Jon | 10/1/2022 | 0.9 | Verify company data related to coin transactions is complete for SOFA drafts. |
| Pogorzelski, Jon | 10/1/2022 | 1.4 | Load company data from coin reports for statement of financial affairs. |
| Pogorzelski, Jon | 10/1/2022 | 1.6 | Load company data related to interest and rewards for exhibits in statement of financial affairs. |
| Raab, Emily | 10/1/2022 | 1.3 | Analyze draft of the global notes. |
| Wadzita, Brent | 10/1/2022 | 1.9 | Review and analyze updated employee expense and credit card data in response to SOFA 4. |
| Wadzita, Brent | 10/1/2022 | 2.1 | Analyze and process refreshed Celsius customers 90 day coin deposit transaction data. |
| Wadzita, Brent | 10/1/2022 | 1.4 | Analyze Celsius customer 90 day coin transaction data and prepare data sets for final exhibit. |
| Allison, Roger | 10/2/2022 | 2.3 | Analyze incomplete name analysis and instruct team on next steps. |
| Allison, Roger | 10/2/2022 | 1.9 | Edit customer master listing with updated names and e-mails. |
| Bixler, Holden | 10/2/2022 | 0.8 | Prepare summary of schedule data collection and filing status for K&E. |
| Bixler, Holden | 10/2/2022 | 0.6 | Review and consolidate SOFA 4 comments. |
| Bixler, Holden | 10/2/2022 | 0.6 | Correspond with A&M team and various insiders re: expense reimbursement comments. |
| Campagna, Robert | 10/2/2022 | 0.3 | Provide status update on schedules process to K&E via email. |
| Kinealy, Paul | 10/2/2022 | 1.3 | Review datasets to ensure proper data disclosures and individual address redactions. |
| Kinealy, Paul | 10/2/2022 | 0.7 | Analyze additional comments and edits to insider data and instruct team re same. |
| Kinealy, Paul | 10/2/2022 | 1.1 | Analyze updated draft of schedule G for potential non-executory and expired entries. |

***Celsius Network, LLC, et al.,
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STATEMENTS/SCHEDULES

| Professional | Date | Hours | Activity |
|---------------------|-------------|--------------|---|
| Kinealy, Paul | 10/2/2022 | 0.6 | Analyze updated USERID data from Celsius and instruct team re processing of same. |
| Kinealy, Paul | 10/2/2022 | 0.4 | Revise global notes with additional notes and data caveats. |
| Kinealy, Paul | 10/2/2022 | 0.6 | Analyze additional comments re schedule G draft and instruct team re processing of same. |
| Pogorzelski, Jon | 10/2/2022 | 0.8 | Verify company expenses for the statement of financial affairs. |
| Pogorzelski, Jon | 10/2/2022 | 0.6 | Analyze coin transactions related to bitcoin for the SOFA. |
| Pogorzelski, Jon | 10/2/2022 | 0.7 | Confer with A&M team to review status and changes to statement of financial affairs. |
| Pogorzelski, Jon | 10/2/2022 | 0.7 | Identify prepetition corporate expense transactions related to insiders for SOFA drafts. |
| Pogorzelski, Jon | 10/2/2022 | 0.8 | Prepare Analysis of payments to insiders within related to payroll for the statement of financial affairs. |
| Pogorzelski, Jon | 10/2/2022 | 1.4 | Process coin transactions from unsecured creditors related to Cel tokens for the SOFA. |
| Pogorzelski, Jon | 10/2/2022 | 0.8 | Update analysis of coin transaction details related to earn accounts. |
| Pogorzelski, Jon | 10/2/2022 | 0.9 | Update analysis of payroll details for insiders for statement of financial affairs. |
| Pogorzelski, Jon | 10/2/2022 | 1.1 | Analyze payments to creditors 90 days before the petition date for preparation of the statement of financial affairs. |
| Pogorzelski, Jon | 10/2/2022 | 1.3 | Update analysis of coin movements from all creditors for the statement of financial affairs. |
| Pogorzelski, Jon | 10/2/2022 | 1.1 | Reconcile payments to insiders within 1 year before petition date related to expenses for the statement of financial affairs. |
| Pogorzelski, Jon | 10/2/2022 | 1.2 | Analyze coin transaction details related to earn accounts. |
| Wadzita, Brent | 10/2/2022 | 0.9 | Process refreshed Celsius customers 90 day coin deposit transaction data. |
| Wadzita, Brent | 10/2/2022 | 0.5 | Review and prepare supplemental statement four exhibits for additional review and further analysis. |
| Wadzita, Brent | 10/2/2022 | 1.2 | Process refreshed Celsius customers 90 day coin withdrawal transaction data. |
| Wadzita, Brent | 10/2/2022 | 1.1 | Process Celsius users 90 day coin withdrawal updated transaction data. |
| Wadzita, Brent | 10/2/2022 | 0.6 | Process refreshed Celsius users 90 day coin rewards and award transaction data. |
| Wadzita, Brent | 10/2/2022 | 0.8 | Prepare and process coin deposits activity in response to statement four. |
| Wadzita, Brent | 10/2/2022 | 2.6 | Process refreshed Celsius users 90 day coin internal transfer transaction data. |

***Celsius Network, LLC, et al.,
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STATEMENTS/SCHEDULES

| Professional | Date | Hours | Activity |
|---------------------|-------------|--------------|--|
| Allison, Roger | 10/3/2022 | 1.8 | Complete analysis of final customer withheld balances re: Schedule F |
| Allison, Roger | 10/3/2022 | 2.1 | Analyze initial draft of final customer balance file provided by company re: completeness |
| Allison, Roger | 10/3/2022 | 2.6 | Draft retail customer rider to file with the schedule of liabilities |
| Allison, Roger | 10/3/2022 | 2.4 | Continue analysis of final customer earn balances re: Schedule F scheduled claims |
| Allison, Roger | 10/3/2022 | 0.8 | Begin to perform quality control procedures on retail customer rider re: completeness, accuracy and presentation |
| Allison, Roger | 10/3/2022 | 2.7 | Begin analysis of final customer earn balances re: Schedule F scheduled claims |
| Allison, Roger | 10/3/2022 | 2.2 | Complete analysis of final customer custody balances re: Schedule F |
| Bixler, Holden | 10/3/2022 | 2.6 | Review various SOFA 4 schedules and supporting data re: same. |
| Bixler, Holden | 10/3/2022 | 1.5 | Correspond and confer with L. Workman (CEL) and finance team re: various expense reimbursement issues. |
| Bixler, Holden | 10/3/2022 | 1.3 | Draft SOFA 4 footnote and correspond with L. Workman (CEL) re: same. |
| Bixler, Holden | 10/3/2022 | 0.4 | Correspond with A&M team re: updates to SOFA riders. |
| Bixler, Holden | 10/3/2022 | 0.3 | Correspond with C. Ferraro (CEL) re: data collection and filing status. |
| Bixler, Holden | 10/3/2022 | 0.4 | Correspond with A&M team re: wage claim scheduling issues. |
| Bixler, Holden | 10/3/2022 | 0.7 | Review latest draft global notes. |
| Bixler, Holden | 10/3/2022 | 0.6 | Correspond with various insiders re: expense reimbursement issues. |
| Bixler, Holden | 10/3/2022 | 0.5 | Telephone conferences with A&M team re: next steps re: Statements & Schedules filing. |
| Bixler, Holden | 10/3/2022 | 0.5 | Telephone conference with A&M team re: coin transaction reporting issues. |
| Campagna, Robert | 10/3/2022 | 1.4 | Review updated Statement & Schedules output based upon weekend updates. |
| Kinealy, Paul | 10/3/2022 | 0.7 | Analyze updated comments to proposed final SOFAs and instruct team re same |
| Kinealy, Paul | 10/3/2022 | 0.7 | Analyze global notes against current draft schedules and SOFAs to ensure accuracy |
| Kinealy, Paul | 10/3/2022 | 0.8 | Analyze updated comments to proposed final Schedules and instruct team re same |
| Kinealy, Paul | 10/3/2022 | 0.4 | Review propose filing logistics with Kirkland team in advance of filing |

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STATEMENTS/SCHEDULES

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|---------------------|-------------|--------------|---|
| Kinealy, Paul | 10/3/2022 | 0.3 | Review status of tasks and workstreams and follow up with schedules team |
| Kinealy, Paul | 10/3/2022 | 0.3 | Review open issues and data tracker and follow up with team |
| Kinealy, Paul | 10/3/2022 | 0.4 | Review status of tasks and workstreams with A&M schedules team |
| Kinealy, Paul | 10/3/2022 | 1.1 | Review current draft of Schedules against source data to ensure accuracy and completeness |
| Kinealy, Paul | 10/3/2022 | 1.2 | Review current draft of SOFAs against source data to ensure accuracy and completeness |
| Kinealy, Paul | 10/3/2022 | 0.9 | Analyze updated balance sheet to schedules bridge and follow up with schedules team and Celsius finance re certain accounts |
| Pogorzelski, Jon | 10/3/2022 | 1.2 | Prepare analysis of coin transaction detail related to customer withdrawals off the platform |
| Pogorzelski, Jon | 10/3/2022 | 1.4 | Verify coin transaction details across datasets received from the company to ensure accuracy of statement of financial affairs |
| Pogorzelski, Jon | 10/3/2022 | 1.3 | Analyze prepetition corporate expense transactions to insiders for SOFA drafts |
| Pogorzelski, Jon | 10/3/2022 | 1.3 | Analyze coin movements from customers on the platform related to bitcoin for the statement of financial affairs |
| Pogorzelski, Jon | 10/3/2022 | 0.7 | Reconcile analysis of coin movements of insiders within 1 year before petition date related to expenses for the statement of financial affairs |
| Pogorzelski, Jon | 10/3/2022 | 0.6 | Identify unsecured creditor names with missing data for follow up with company |
| Pogorzelski, Jon | 10/3/2022 | 0.9 | Process coin transaction data related to customer deposits by insiders |
| Pogorzelski, Jon | 10/3/2022 | 0.7 | Analyze transaction movements related to Cel Tokens to prepare exhibits in the SOFA |
| Pogorzelski, Jon | 10/3/2022 | 0.7 | Analyze transactions to creditors 90 days before the petition date related to all customer accounts for preparation of the statement of financial affairs |
| Pogorzelski, Jon | 10/3/2022 | 1.2 | Analyze corporate payroll for payments to insiders for statement of financial affairs |
| Pogorzelski, Jon | 10/3/2022 | 0.6 | Analyze cryptocurrency transfers related to withdrawals off the platform 90 days prior to the petition date |
| Pogorzelski, Jon | 10/3/2022 | 1.4 | Analyze creditor names to identify individuals for address redaction |
| Pogorzelski, Jon | 10/3/2022 | 0.8 | Load appropriate address redactions for individual creditors |
| Pogorzelski, Jon | 10/3/2022 | 0.9 | Analyze prepetition expense transactions from insiders for SOFA drafts |
| Raab, Emily | 10/3/2022 | 2.9 | Analyze updated Statement of Financial Affairs drafts. |
| Raab, Emily | 10/3/2022 | 2.8 | Analyze updated Schedule of Assets and Liabilities drafts. |

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STATEMENTS/SCHEDULES

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|---------------------|-------------|--------------|---|
| Raab, Emily | 10/3/2022 | 2.1 | Update review package for management containing important summaries to analyze. |
| Raab, Emily | 10/3/2022 | 1.8 | Update Schedule F for potential claimants. |
| Raab, Emily | 10/3/2022 | 1.7 | Update data request trackers to incorporate received information. |
| Raab, Emily | 10/3/2022 | 1.7 | Create creditor records for newly received regulatory agencies in bankruptcy database. |
| Raab, Emily | 10/3/2022 | 1.2 | Update creditors in bankruptcy database. |
| Wadzita, Brent | 10/3/2022 | 1.6 | Working session on statement four data and preparing individual snapshots for review. |
| Wadzita, Brent | 10/3/2022 | 2.9 | Review and check directors and officers exhibits for final review and comments from the parties listed on statement four. |
| Wadzita, Brent | 10/3/2022 | 2.2 | Analyze and process refreshed Celsius users 90 day coin internal transfer final transaction data. |
| Wadzita, Brent | 10/3/2022 | 1.9 | Incorporate company comments and review feedback into statement four. |
| Wadzita, Brent | 10/3/2022 | 1.8 | Process coin transaction activity and prepare exhibits for statement four. |
| Wadzita, Brent | 10/3/2022 | 1.1 | Process and consolidate expense data in response to disclosures required by statement four. |
| Wadzita, Brent | 10/3/2022 | 2.8 | Prepare and process coin withdrawal activity in response to statement four. |
| Allison, Roger | 10/4/2022 | 2.9 | Analyze retail customer rider re: redaction of individuals addresses |
| Allison, Roger | 10/4/2022 | 2.2 | Continue to analyze retail customer rider re: redaction of individual addresses |
| Allison, Roger | 10/4/2022 | 1.8 | Complete analysis of final retail customer rider re: presentation of individual customer records |
| Allison, Roger | 10/4/2022 | 2.4 | Analyze final retail customer rider re: presentation of names |
| Allison, Roger | 10/4/2022 | 2.7 | Continue to analyze retail customer rider re: presentation of non-individual addresses |
| Allison, Roger | 10/4/2022 | 2.1 | Analyze retail customer rider re: presentation of non-individual addresses |
| Bixler, Holden | 10/4/2022 | 0.6 | Review CEL legal team comments to Schedules and responses to same. |
| Bixler, Holden | 10/4/2022 | 0.7 | Review summary of employee listings in S&S and correspondence with HR team re: same. |
| Bixler, Holden | 10/4/2022 | 0.3 | Review updated employee schedule listing summary. |
| Bixler, Holden | 10/4/2022 | 0.4 | Review draft coin transaction glossary for global notes. |

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STATEMENTS/SCHEDULES

| Professional | Date | Hours | Activity |
|---------------------|-------------|--------------|---|
| Bixler, Holden | 10/4/2022 | 0.9 | Correspond and confer with L. Workman (CEL) and A&M team re: historical payment data issues. |
| Bixler, Holden | 10/4/2022 | 0.8 | Review revised global notes. |
| Bixler, Holden | 10/4/2022 | 0.3 | Review scheduled institutional loan party summary. |
| Bixler, Holden | 10/4/2022 | 1.4 | Review draft Schedule G re: various service issues. |
| Bixler, Holden | 10/4/2022 | 0.5 | Attend working session with A&M team re: global notes review. |
| Kinealy, Paul | 10/4/2022 | 2.8 | Analyze source data against schedules database to ensure accuracy and completeness ahead of filing |
| Kinealy, Paul | 10/4/2022 | 0.8 | Analyze final scheduling of employee liabilities and follow up with Celsius team re same |
| Kinealy, Paul | 10/4/2022 | 0.7 | Working session with team re global notes to ensure data caveat accuracy |
| Kinealy, Paul | 10/4/2022 | 0.7 | Review open issue and data tracker against final drafts to ensure all comments and issues addressed |
| Kinealy, Paul | 10/4/2022 | 1.7 | Analyze proposed final draft SOFAs to ensure accuracy ahead of filing |
| Kinealy, Paul | 10/4/2022 | 0.6 | Call with schedules team re final issues list and plan to finalize documents |
| Kinealy, Paul | 10/4/2022 | 1.8 | Analyze proposed final draft schedules to ensure accuracy ahead of filing |
| Pogorzelski, Jon | 10/4/2022 | 1.4 | Analyze payments to insiders within 1 year before petition date related to expenses for the statement of financial affairs |
| Pogorzelski, Jon | 10/4/2022 | 0.6 | Process coin transaction data related to customer deposits for the statement of financial affairs |
| Pogorzelski, Jon | 10/4/2022 | 1.3 | Reconcile coin transaction data related to bitcoin withdrawals off the platform for preparation of the statement of financial affairs |
| Pogorzelski, Jon | 10/4/2022 | 1.2 | Process prepetition expense transactions related to insiders for statement of financial affairs |
| Pogorzelski, Jon | 10/4/2022 | 1.2 | Prepare analysis of coin transaction details related to custody accounts |
| Pogorzelski, Jon | 10/4/2022 | 1.1 | Reconcile coin transfers related to withdrawals by unsecured creditors for preparation of statement of financial affairs |
| Pogorzelski, Jon | 10/4/2022 | 1.1 | Analyze cryptocurrency movements on the platform related to stable coins for the statement of financial affairs |
| Pogorzelski, Jon | 10/4/2022 | 0.9 | Update analysis of coin transactions related to Ethereum for the SOFA |
| Pogorzelski, Jon | 10/4/2022 | 0.9 | Analyze movements related to earn accounts 90 days before the petition date for preparation of the statement of financial affairs |
| Pogorzelski, Jon | 10/4/2022 | 0.8 | Confer with A&M team to outstanding items related to the schedule of liabilities |

***Celsius Network, LLC, et al.,
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| Professional | Date | Hours | Activity |
|---------------------|-------------|--------------|---|
| Pogorzelski, Jon | 10/4/2022 | 0.7 | Analyze unsecured creditor names for missing data to ensure accuracy on the statement of financial affairs |
| Pogorzelski, Jon | 10/4/2022 | 0.3 | Confer with A&M team to review status and changes to statements and schedules |
| Pogorzelski, Jon | 10/4/2022 | 0.7 | Analyze coin transactions from unsecured creditors for the statement of financial affairs |
| Pogorzelski, Jon | 10/4/2022 | 0.7 | Analyze Cel token transaction movements to prepare exhibits in the SOFA |
| Raab, Emily | 10/4/2022 | 2.4 | Analyze updated Schedule of Assets and Liabilities drafts. |
| Raab, Emily | 10/4/2022 | 2.4 | Analyze global notes pertaining to the Statement of Financial Affairs. |
| Raab, Emily | 10/4/2022 | 2.1 | Analyze global notes pertaining to the Schedule of Assets and Liabilities. |
| Raab, Emily | 10/4/2022 | 2.2 | Update creditors in bankruptcy database to remove name redaction as ordered by the court. |
| Raab, Emily | 10/4/2022 | 2.3 | Analyze updated Statement of Financial Affairs drafts. |
| Raab, Emily | 10/4/2022 | 1.0 | Participate in internal call to discuss the global notes. |
| Raab, Emily | 10/4/2022 | 2.3 | Update employee related entries on Schedule E. |
| Wadzita, Brent | 10/4/2022 | 0.9 | Analyze and process refreshed Celsius customers 90 day coin withdrawal final transaction data. |
| Wadzita, Brent | 10/4/2022 | 2.1 | Prepare and organize Celsius users 90 day coin internal transfer final transaction data. |
| Wadzita, Brent | 10/4/2022 | 2.4 | Prepare and organize Celsius customers 90 day coin withdrawal final transaction data. |
| Wadzita, Brent | 10/4/2022 | 1.4 | Process Celsius customers 90 day coin withdrawal final transaction data. |
| Wadzita, Brent | 10/4/2022 | 2.8 | Prepare and organize Celsius customers 90 day coin deposit final transaction data. |
| Wadzita, Brent | 10/4/2022 | 1.9 | Analyze and process refreshed Celsius customers 90 day coin deposit final transaction data. |
| Wadzita, Brent | 10/4/2022 | 2.7 | Analyze and process refreshed Celsius users 90 day coin rewards and award final transaction data. |
| Allison, Roger | 10/5/2022 | 1.8 | Analyze final SOFA drafts prior to filing re: accuracy, completeness, and presentation |
| Allison, Roger | 10/5/2022 | 2.4 | Analyze final Schedule F drafts prior to filing re: accuracy, completeness, and presentation |
| Allison, Roger | 10/5/2022 | 2.9 | Complete quality control procedures on the scheduled retail customer claims re: tie-out balances to source data |
| Allison, Roger | 10/5/2022 | 1.9 | Analyze final Schedule AB drafts prior to filing re: accuracy completeness, and presentation |

Exhibit D

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| Professional | Date | Hours | Activity |
|---------------------|-------------|--------------|---|
| Allison, Roger | 10/5/2022 | 1.7 | Begin to perform quality control procedures on the scheduled retail customer claims re: tie-out balances to source data |
| Allison, Roger | 10/5/2022 | 0.8 | Perform quality control procedures on the scheduled institutional customer claims re: tie-out balances to source data |
| Bixler, Holden | 10/5/2022 | 0.6 | Correspond with J. Rubin (CEL) re: filing status and issues. |
| Bixler, Holden | 10/5/2022 | 1.1 | Review draft SOFA 4 riders. |
| Bixler, Holden | 10/5/2022 | 0.7 | Review final global notes. |
| Bixler, Holden | 10/5/2022 | 0.8 | Review Latham comments to SOFA regulatory items. |
| Bixler, Holden | 10/5/2022 | 0.4 | Review latest coin transaction glossary. |
| Bixler, Holden | 10/5/2022 | 2.2 | Review final statements and schedules for filing. |
| Bixler, Holden | 10/5/2022 | 1.1 | Correspond with K&E re: schedule update and spot check update prior to filing. |
| Bixler, Holden | 10/5/2022 | 0.8 | Attend SOFA review sessions with C. Ferraro and A. Seetharaman (both CEL). |
| Bixler, Holden | 10/5/2022 | 0.6 | Correspond and confer with A&M and K&E teams re: formatting issues in SOFA drafts. |
| Bixler, Holden | 10/5/2022 | 0.6 | Review updates from finance re: various expense reimbursements. |
| Bixler, Holden | 10/5/2022 | 0.5 | Telephone conferences with L. Workman (CEL) re: global notes updates. |
| Bixler, Holden | 10/5/2022 | 0.8 | Review statement / schedule filing summary prepared for C. Ferraro (CEL). |
| Campagna, Robert | 10/5/2022 | 1.8 | Analysis of updated statements & schedules packages for changes prior to filing. |
| Kinealy, Paul | 10/5/2022 | 0.3 | Finalize global notes |
| Kinealy, Paul | 10/5/2022 | 1.4 | Analyze final draft SOFAs for filing |
| Kinealy, Paul | 10/5/2022 | 1.2 | Confirm filing logistics with Kirkland team and transmit documents for filing |
| Kinealy, Paul | 10/5/2022 | 1.6 | Analyze final draft schedules for filing |
| Kinealy, Paul | 10/5/2022 | 0.9 | Analyze final comments from Celsius legal and instruct team re processing of same |
| Kinealy, Paul | 10/5/2022 | 0.4 | Review final address redaction data to ensure accuracy and completeness |
| Kinealy, Paul | 10/5/2022 | 0.4 | Call with Celsius CFO and management team to review final drafts and authorize filing |

Exhibit D

***Celsius Network, LLC, et al.,
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STATEMENTS/SCHEDULES

| Professional | Date | Hours | Activity |
|---------------------|-------------|--------------|--|
| Kinealy, Paul | 10/5/2022 | 1.3 | Analyze final contracts master for non-executory agreements |
| Kinealy, Paul | 10/5/2022 | 0.5 | Call with Celsius team re edits to global notes. |
| Pogorzelski, Jon | 10/5/2022 | 1.2 | Verify coin transaction details related to earn accounts for preparation of the statements and schedules |
| Pogorzelski, Jon | 10/5/2022 | 1.2 | Analyze coin movements from all creditors for the statement of financial affairs |
| Pogorzelski, Jon | 10/5/2022 | 1.1 | Reconcile Cel token transaction movements to prepare exhibits in the SOFA |
| Pogorzelski, Jon | 10/5/2022 | 1.1 | Update analysis of coin transactions on the platform related to unsecured creditors for the SOFA |
| Pogorzelski, Jon | 10/5/2022 | 1.1 | Internal call with A&M team to discuss outstanding items related to the schedules and statements |
| Pogorzelski, Jon | 10/5/2022 | 1.2 | Analyze company expenses for the statement of financial affairs |
| Pogorzelski, Jon | 10/5/2022 | 1.2 | Verify coin transaction data related to collateral for statement of financial affairs |
| Pogorzelski, Jon | 10/5/2022 | 0.9 | Internal A&M call to discuss outstanding items related to the statements of financial affairs |
| Pogorzelski, Jon | 10/5/2022 | 1.4 | Reconcile coin movements related to collateral from all creditors for the statement of financial affairs |
| Pogorzelski, Jon | 10/5/2022 | 1.3 | Verify coin transaction data related to withdrawals off the platform |
| Pogorzelski, Jon | 10/5/2022 | 0.7 | Verify unsecured creditor names and proper redaction of addresses for statements and schedules |
| Pogorzelski, Jon | 10/5/2022 | 0.8 | Analyze coin transaction data related to withdrawals off the platform for the statement of financial affairs |
| Raab, Emily | 10/5/2022 | 1.7 | Analyze updated Statement of Financial Affairs drafts. |
| Raab, Emily | 10/5/2022 | 2.1 | Update creditor IDs to load Schedule H. |
| Raab, Emily | 10/5/2022 | 1.7 | Updates to Schedule F to incorporate new information from Celsius legal team. |
| Raab, Emily | 10/5/2022 | 1.4 | Analyze updated Schedule of Assets and Liabilities drafts. |
| Raab, Emily | 10/5/2022 | 1.8 | Updates to SOFA 7 to incorporate new information from Celsius legal team. |
| Raab, Emily | 10/5/2022 | 2.8 | Update Schedule G to remove duplicate entries. |
| Wadzita, Brent | 10/5/2022 | 1.1 | Analyze coin inbound transaction activity in response to statement four. |
| Wadzita, Brent | 10/5/2022 | 0.7 | Process customer coin transaction activity exhibits for statement three. |

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|---------------------|-------------|--------------|--|
| Wadzita, Brent | 10/5/2022 | 1.4 | Analyze coin outgoing transaction activity in response to statement four. |
| Wadzita, Brent | 10/5/2022 | 0.5 | Prepare final rider exhibits in response to statement three. |
| Wadzita, Brent | 10/5/2022 | 0.6 | Process coin transaction activity and prepare exhibits for statement four. |
| Wadzita, Brent | 10/5/2022 | 0.5 | Prepare and organize Celsius users 90 day coin rewards and award final transaction data. |
| Wadzita, Brent | 10/5/2022 | 1.9 | Prepare final statements for each of the eight debtors in preparation of filing. |
| Wadzita, Brent | 10/5/2022 | 1.2 | Process final customer transaction rider exhibits in response to statement three. |
| Wadzita, Brent | 10/5/2022 | 2.4 | Review final customer transaction rider exhibits in response to statement three. |
| Wadzita, Brent | 10/5/2022 | 0.7 | Prepare customer transactions exhibits in response to statement three. |
| Wadzita, Brent | 10/5/2022 | 1.9 | Prepare final schedules for each of the eight debtors in preparation of filing. |
| Bixler, Holden | 10/6/2022 | 0.5 | Correspond with M-3 re: SOFA/Schedule data. |
| Bixler, Holden | 10/6/2022 | 0.4 | Review comments from counsel re: SOFA disclosures. |
| Bixler, Holden | 10/6/2022 | 0.5 | Confer with L. Workman (CEL) re: open issues. |
| Bixler, Holden | 10/6/2022 | 0.5 | Conferences with A&M team re: UCC data requests re: SOFA data. |
| Bixler, Holden | 10/6/2022 | 0.5 | Conferences with J. Rubin (CEL) and C-Street team re: SOFA comms. |
| Kinealy, Paul | 10/6/2022 | 0.6 | Review and revise summary powerpoint files for management |
| Kinealy, Paul | 10/6/2022 | 0.6 | Analyze draft SOFA and schedules turnover data |
| Raab, Emily | 10/6/2022 | 1.6 | Compile excel export of the Statement of Assets and Liabilities. |
| Raab, Emily | 10/6/2022 | 2.8 | Update SOFAs and schedules summary powerpoint file for management. |
| Raab, Emily | 10/6/2022 | 2.1 | Update excel summary file of Schedule of Assets and Liabilities for management review. |
| Raab, Emily | 10/6/2022 | 1.8 | Compile excel export of Schedule of Assets and Liabilities. |
| Raab, Emily | 10/6/2022 | 2.3 | Update excel summary file of Statement of Assets and liabilities. |
| Bixler, Holden | 10/7/2022 | 0.3 | Correspond with A&M team re: coin scheduling summary. |

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|---------------------|-------------|--------------|---|
| Bixler, Holden | 10/7/2022 | 0.6 | Correspond with T. Scheffer (K&E) and A&M team re: SOFA 4 listing inquiry. |
| Bixler, Holden | 10/7/2022 | 0.4 | Correspond with C. Kunze (CEL) re: employee questions about Schedules. |
| Bixler, Holden | 10/7/2022 | 0.9 | Correspond with A&M team re: SOFA reporting data variances. |
| Bixler, Holden | 10/7/2022 | 0.4 | Correspond with M-3 and team re: SOFA data variances. |
| Bixler, Holden | 10/7/2022 | 1.6 | Review coin scheduling summary prepared for C. Ferraro (CEL) for 341 meeting. |
| Raab, Emily | 10/7/2022 | 1.8 | Update data request trackers to incorporate received information. |
| Raab, Emily | 10/7/2022 | 1.7 | Create package of filed statements and schedules. |
| Bixler, Holden | 10/8/2022 | 1.6 | Review final SOFA / Schedule review files and correspondence with C. Ferraro (CEL) re: same. |
| Bixler, Holden | 10/10/2022 | 1.8 | Review coin compensation comparison analysis re: SOFA detail. |
| Bixler, Holden | 10/10/2022 | 0.5 | Telephone conference with M3 re: SOFA detail review. |
| Bixler, Holden | 10/10/2022 | 0.7 | Correspond with M-3 and team re: SOFA data variances. |
| Raab, Emily | 10/10/2022 | 1.6 | Create creditor records for newly received consumer complaint data. |
| Raab, Emily | 10/10/2022 | 1.2 | Update the tracker related to discussion points with counsel. |
| Allison, Roger | 10/11/2022 | 1.2 | Draft updated retail customer name to e-mail mapping for distribution to Stretto re: notice updates |
| Bixler, Holden | 10/11/2022 | 0.4 | Correspond with K&E and company re: partner wallets |
| Bixler, Holden | 10/11/2022 | 0.8 | Review Schedule detail re: customers and partner wallets. |
| Bixler, Holden | 10/11/2022 | 0.3 | Correspond with M-3 re: SOFA diligence. |
| Bixler, Holden | 10/11/2022 | 0.8 | Review proposed redline to global notes and correspondence from K&E re: same. |
| Raab, Emily | 10/11/2022 | 2.9 | Respond to inquiries related to the Statement and Schedules. |
| Raab, Emily | 10/11/2022 | 2.2 | Provide breakout of assets as part of diligence request. |
| Bixler, Holden | 10/12/2022 | 0.7 | Review consolidated insider transfer summary document. |
| Bixler, Holden | 10/12/2022 | 0.8 | Correspond with T. Ramos (CEL) re: various employee claim and scheduling issues. |

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|---------------------|-------------|--------------|--|
| Bixler, Holden | 10/12/2022 | 0.9 | Correspond with A&M team re: UCC inquiry. |
| Bixler, Holden | 10/12/2022 | 1.2 | Review and circulate alternative investment detail to K&E in response to diligence request. |
| Bixler, Holden | 10/12/2022 | 0.8 | Review earn / custody user account balance summary. |
| Kinealy, Paul | 10/12/2022 | 0.4 | Analyze supplemental summary presentations for Celsius CFO for 341 prep |
| Raab, Emily | 10/12/2022 | 2.4 | Discuss questions related to Schedule of Assets and Liabilities with C. Ferraro (CEL) and K&E. |
| Raab, Emily | 10/12/2022 | 2.3 | Discuss questions related to Statement of Financial Affairs with C. Ferraro (CEL) and K&E. |
| Bixler, Holden | 10/13/2022 | 0.5 | Confer with L. Workman (CEL) re: UCC requests. |
| Raab, Emily | 10/13/2022 | 2.2 | Respond to inquiries related to the Statement and Schedules. |
| Bixler, Holden | 10/14/2022 | 0.3 | Correspond with team re: schedules diligence inquiry. |
| Bixler, Holden | 10/14/2022 | 1.1 | Review inquiry re: employee scheduling and data re: same. |
| Bixler, Holden | 10/14/2022 | 1.4 | Review filed statements and schedules and final data trackers re: same. |
| Bixler, Holden | 10/17/2022 | 0.5 | Attend call with A&M team re: customer balance data. |
| Campagna, Robert | 10/17/2022 | 1.1 | Analysis of filed statements and schedules related to claims process. |
| Raab, Emily | 10/17/2022 | 1.6 | Load scheduled claim register into database. |
| Bixler, Holden | 10/19/2022 | 1.1 | Review customer inquiry re: partner wallets and correspondence re: same. |
| Bixler, Holden | 10/20/2022 | 1.1 | Review schedule extract data and correspondence re; same. |
| Bixler, Holden | 10/20/2022 | 0.8 | Review examiner inquiry re: coin transaction history detail. |
| Bixler, Holden | 10/24/2022 | 0.6 | Correspond with Latham and company re: SOFA disclosures. |
| Bixler, Holden | 10/24/2022 | 0.8 | Review SOFA disclosure file re: Latham inquiry. |
| Raab, Emily | 10/24/2022 | 1.6 | Respond to inquiries related to the Statement and Schedules. |
| Raab, Emily | 10/24/2022 | 2.3 | Analyze scheduled claim register. |
| Bixler, Holden | 10/25/2022 | 0.7 | Review communications issue re: national bank and review schedules re: same. |

Exhibit D

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|---------------------|-------------|--------------|--|
| Raab, Emily | 10/25/2022 | 2.7 | Analyze scheduled claim register. |
| Bixler, Holden | 10/26/2022 | 1.2 | Review and circulate SOFA reporting summary to Latham. |
| Ciriello, Andrew | 10/26/2022 | 0.2 | Review and comment on files requested by US Trustee in support of statements & schedules |
| Raab, Emily | 10/26/2022 | 0.4 | Participate on internal call to discuss case status. |
| Bixler, Holden | 10/30/2022 | 0.9 | Correspond and confer with team re: liquidation of customer liabilities in to USD. |
| Bixler, Holden | 10/31/2022 | 0.6 | Review correspondence with Stretto re: potential schedule amendment. |
| Bixler, Holden | 10/31/2022 | 1.1 | Correspond with A&M team and company re: insider reporting issues. |
| Bixler, Holden | 10/31/2022 | 0.6 | Correspond with A&M team re: calculation of USD values of customer deposits. |
| Subtotal | | 342.1 | |

TAX

| Professional | Date | Hours | Activity |
|---------------------|-------------|--------------|---|
| Brantley, Chase | 10/16/2022 | 0.2 | Respond to questions from the Company re: certain tax payments. |
| Subtotal | | 0.2 | |

TRAVEL

| Professional | Date | Hours | Activity |
|---------------------|-------------|--------------|--|
| Campagna, Robert | 10/11/2022 | 2.5 | Travel time - Home to Chicago, IL at 50%. |
| Campagna, Robert | 10/13/2022 | 2.5 | Travel time - Chicago, IL to Home at 50%. |
| Lal, Arjun | 10/13/2022 | 1.2 | Travel time from Chicago - NYC (billed at 50%) |
| Subtotal | | 6.2 | |

VENDOR MANAGEMENT

| Professional | Date | Hours | Activity |
|---------------------|-------------|--------------|--|
| Brantley, Chase | 10/3/2022 | 0.8 | Correspond with team and the Company re: gathering necessary data points to support Critical Vendor payment. |
| Brantley, Chase | 10/3/2022 | 0.7 | Correspond with Kirkland and the Company re: discussion with hosting provider. |
| Brantley, Chase | 10/3/2022 | 0.4 | Respond to questions from the Company re: payment of OCPs. |

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|---------------------|-------------|--------------|---|
| Brantley, Chase | 10/3/2022 | 0.7 | Analyze and provide comments for certain pre- and post-petition invoice reconciliation. |
| Brantley, Chase | 10/3/2022 | 0.6 | Review proposed EMSA from energy broker ahead of call. |
| Colangelo, Samuel | 10/3/2022 | 0.7 | Reconcile paid and outstanding invoices for third party vendor per internal request. |
| Brantley, Chase | 10/4/2022 | 0.4 | Share the EMSA and summary with K&E for review. |
| Brantley, Chase | 10/4/2022 | 0.6 | Review and provide comments for summary of data points ahead of Critical Vendor payment request. |
| Brantley, Chase | 10/4/2022 | 0.5 | Participate in call with K&E and the Company to discuss payment history of hosting provider. |
| Colangelo, Samuel | 10/4/2022 | 0.8 | Reconcile bank activity with payment tracker file. |
| Colangelo, Samuel | 10/4/2022 | 0.7 | Update due invoices list in payment approval file. |
| Colangelo, Samuel | 10/4/2022 | 0.5 | Review Celsius AP and include in weekly payment approval file. |
| Colangelo, Samuel | 10/4/2022 | 0.4 | Update rejected contract list in payment tracker and vendor master. |
| Colangelo, Samuel | 10/4/2022 | 0.7 | Reconcile payment tracking file with payment confirmations sent by Celsius. |
| Colangelo, Samuel | 10/4/2022 | 0.2 | Update current week Serbia invoices in FDM tracker and include in payment proposal list. |
| Colangelo, Samuel | 10/4/2022 | 0.9 | Analyze outstanding invoices sent by third party vendor and calculate pre-/post-petition split and open amounts. |
| Brantley, Chase | 10/5/2022 | 0.5 | Call with S. Colangelo (A&M) and Celsius to review invoices for approval in current week pay run. |
| Brantley, Chase | 10/5/2022 | 0.8 | Correspond with vendor to resolve urgent shut off issue. |
| Colangelo, Samuel | 10/5/2022 | 0.8 | Update trade agreement and supporting schedule for third party vendor. |
| Colangelo, Samuel | 10/5/2022 | 0.5 | Call with C. Brantley (A&M) and Celsius to review invoices for approval in current week pay run. |
| Brantley, Chase | 10/6/2022 | 0.9 | Respond to multiple questions from the Company re: treatment of pre-petition balances and post-petition invoices. |
| Brantley, Chase | 10/6/2022 | 1.2 | Analyze mining invoices for payment the week ending October 7. |
| Colangelo, Samuel | 10/6/2022 | 0.8 | Analyze and reconcile invoices from third party vendor and assemble list with pre-/post-petition splits. |
| Colangelo, Samuel | 10/6/2022 | 0.6 | Finalize payment approval file for distribution. |
| Colangelo, Samuel | 10/6/2022 | 0.2 | Prepare and distribute invoice level payment file for current week mining related pay cycle. |

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| Professional | Date | Hours | Activity |
|---------------------|-------------|--------------|--|
| Colangelo, Samuel | 10/6/2022 | 0.5 | Prepare and distribute invoice level payment file for current week non-mining pay cycle. |
| Brantley, Chase | 10/7/2022 | 0.7 | Correspond with the Company re: certain mining invoices and questions from vendor. |
| Colangelo, Samuel | 10/7/2022 | 0.4 | Review mining invoices and confirm pre-/post-petition splits for payment approval. |
| Colangelo, Samuel | 10/7/2022 | 0.3 | Review additional mining invoices for payment approval. |
| Brantley, Chase | 10/11/2022 | 0.4 | Respond to questions from the Company re: vendor communication relating to certain pre-petition balance. |
| Brantley, Chase | 10/11/2022 | 1.1 | Correspond with the Company re: additional details requested in order to make Critical Vendor payment. |
| Colangelo, Samuel | 10/11/2022 | 0.7 | Update due invoices list in payment approval file. |
| Colangelo, Samuel | 10/11/2022 | 0.6 | Reconcile bank activity with payment tracker file. |
| Colangelo, Samuel | 10/11/2022 | 0.5 | Review Celsius AP and include in weekly payment approval file. |
| Brantley, Chase | 10/12/2022 | 0.4 | Continue to correspond with the Company re: additional details requested in order to make Critical Vendor payment. |
| Brantley, Chase | 10/12/2022 | 0.5 | Participate in weekly invoices review to approve invoices for the week ending October 14. |
| Brantley, Chase | 10/12/2022 | 0.6 | Correspond with the Company re: vendor inquiries and possible contract rejection. |
| Brantley, Chase | 10/12/2022 | 1.1 | Analyze and provide comments on weekly payment approval file for the week ending October 14. |
| Brantley, Chase | 10/12/2022 | 1.1 | Analyze mining invoices for payment the week ending October 14. |
| Brantley, Chase | 10/12/2022 | 0.3 | Call with S. Colangelo, E. Lucas (both A&M) and Celsius to review invoices for approval in current week pay run. |
| Colangelo, Samuel | 10/12/2022 | 0.5 | Update vendor master per conversations with Celsius. |
| Colangelo, Samuel | 10/12/2022 | 0.3 | Call with C. Brantley, E. Lucas (both A&M) and Celsius to review invoices for approval in current week pay run. |
| Colangelo, Samuel | 10/12/2022 | 0.3 | Update current week Serbia invoices in FDM tracker and include in payment proposal list. |
| Colangelo, Samuel | 10/12/2022 | 0.4 | Correspond with K&E and Celsius regarding third party trade agreement. |
| Colangelo, Samuel | 10/12/2022 | 0.5 | Update payment approval file to include mining AP. |
| Colangelo, Samuel | 10/12/2022 | 0.7 | Finalize payment approval file for distribution per internal comments and call with Celsius. |
| Colangelo, Samuel | 10/12/2022 | 0.8 | Reconcile payment tracking file with payment confirmations sent by Celsius. |

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VENDOR MANAGEMENT

| Professional | Date | Hours | Activity |
|---------------------|-------------|--------------|---|
| Lucas, Emmet | 10/12/2022 | 0.3 | Call with S. Colangelo, C. Brantley (both A&M) and Celsius to review invoices for approval in current week pay run. |
| Brantley, Chase | 10/13/2022 | 0.3 | Respond to questions from the Company re: possible contract rejections. |
| Colangelo, Samuel | 10/13/2022 | 0.8 | Update AP list to reflect post-petition payments made on outstanding invoices. |
| Colangelo, Samuel | 10/13/2022 | 0.3 | Prepare and distribute invoice level payment file for current week mining related pay cycle. |
| Colangelo, Samuel | 10/13/2022 | 0.5 | Prepare and distribute invoice level payment file for current week non-mining pay cycle. |
| Brantley, Chase | 10/14/2022 | 0.3 | Respond to questions from the Company re: communication of liquidity situation. |
| Colangelo, Samuel | 10/14/2022 | 0.5 | Analyze OCP invoices and assemble pre-/post-petition split. |
| Brantley, Chase | 10/17/2022 | 0.3 | Respond to questions from the Company re: vendor communication for discontinued vendors. |
| Colangelo, Samuel | 10/17/2022 | 0.2 | Review invoices sent by Celsius for approval and division of fees. |
| Colangelo, Samuel | 10/17/2022 | 0.2 | Correspond with Celsius and A&M regarding payment processes and professional fees. |
| Colangelo, Samuel | 10/17/2022 | 0.4 | Meeting with S. Calvert (A&M) re: vendor relations and FDM caps. |
| Brantley, Chase | 10/18/2022 | 0.9 | Analyze weekly payment approval file for the week ending October 21. |
| Brantley, Chase | 10/18/2022 | 0.3 | Correspond with team re: support for critical vendor payment. |
| Colangelo, Samuel | 10/18/2022 | 0.2 | Update current week Serbia invoices in FDM tracker and include in payment proposal list. |
| Colangelo, Samuel | 10/18/2022 | 0.4 | Review Celsius AP and include in weekly payment approval file. |
| Colangelo, Samuel | 10/18/2022 | 0.7 | Reconcile bank activity with payment tracker file. |
| Colangelo, Samuel | 10/18/2022 | 0.7 | Reconcile payment tracking file with payment confirmations sent by Celsius. |
| Colangelo, Samuel | 10/18/2022 | 0.7 | Update due invoices list in payment approval file. |
| Brantley, Chase | 10/19/2022 | 0.3 | Call with S. Colangelo, E. Lucas (both A&M) and Celsius to review invoices for approval in current week pay run. |
| Brantley, Chase | 10/19/2022 | 0.5 | Participate in weekly invoices review to approve invoices for the week ending October 21. |
| Colangelo, Samuel | 10/19/2022 | 0.3 | Review and include Israel AP in payment approval file. |
| Colangelo, Samuel | 10/19/2022 | 0.6 | Update payment approval file to include mining AP. |

***Celsius Network, LLC, et al.,
Time Detail of Task by Professional
October 1, 2022 through October 31, 2022***

VENDOR MANAGEMENT

| Professional | Date | Hours | Activity |
|---------------------|-------------|--------------|---|
| Colangelo, Samuel | 10/19/2022 | 0.3 | Call with C. Brantley, E. Lucas (both A&M) and Celsius to review invoices for approval in current week pay run. |
| Lucas, Emmet | 10/19/2022 | 0.5 | Participate in weekly invoices review to approve invoices for the week ending October 21. |
| Lucas, Emmet | 10/19/2022 | 0.3 | Call with S. Colangelo, C. Brantley (both A&M) and Celsius to review invoices for approval in current week pay run. |
| Colangelo, Samuel | 10/20/2022 | 0.2 | Prepare and distribute invoice level payment file for current week mining related pay cycle. |
| Colangelo, Samuel | 10/20/2022 | 0.2 | Review invoices sent by Celsius and approve for payment. |
| Colangelo, Samuel | 10/20/2022 | 0.4 | Prepare and distribute invoice level payment file for current week non-mining pay cycle. |
| Colangelo, Samuel | 10/21/2022 | 0.7 | Reconcile off cycle pay run confirmations with bank activity and approvals in FDM tracker. |
| Colangelo, Samuel | 10/24/2022 | 0.3 | Draft trade agreement for third party vendor. |
| Colangelo, Samuel | 10/25/2022 | 0.6 | Update due invoices list in payment approval file. |
| Colangelo, Samuel | 10/25/2022 | 0.7 | Reconcile payment tracking file with payment confirmations sent by Celsius. |
| Colangelo, Samuel | 10/25/2022 | 0.7 | Reconcile bank activity with payment tracker file. |
| Colangelo, Samuel | 10/25/2022 | 0.5 | Review Celsius AP and include in weekly payment approval file. |
| Colangelo, Samuel | 10/25/2022 | 0.4 | Update rejected contract list in payment tracker and vendor master. |
| Colangelo, Samuel | 10/26/2022 | 0.4 | Update vendor master per conversations with Celsius. |
| Colangelo, Samuel | 10/26/2022 | 0.5 | Call with E. Lucas (A&M) and Celsius to review invoices for approval in current week pay run. |
| Colangelo, Samuel | 10/26/2022 | 0.3 | Correspond with K&E and Celsius regarding third party trade agreement. |
| Colangelo, Samuel | 10/26/2022 | 0.2 | Prepare and distribute invoice level payment file for current week mining related pay cycle. |
| Colangelo, Samuel | 10/26/2022 | 0.5 | Prepare and distribute invoice level payment file for current week non-mining pay cycle. |
| Colangelo, Samuel | 10/26/2022 | 0.6 | Review mining AP invoices and include in payment approval file. |
| Colangelo, Samuel | 10/26/2022 | 0.4 | Calculate prior spend with third party vendor per counsel request. |
| Colangelo, Samuel | 10/27/2022 | 0.3 | Correspond with K&E and Celsius regarding outstanding legal invoices and dates of services. |
| Colangelo, Samuel | 10/27/2022 | 0.3 | Calculate total outstanding AP and pre-/post-petition splits for third party vendor per counsel request. |

***Celsius Network, LLC, et al.,
Time Detail of Task by Professional
October 1, 2022 through October 31, 2022***

VENDOR MANAGEMENT

| Professional | Date | Hours | Activity |
|---------------------------|-------------|----------------|---|
| Colangelo, Samuel | 10/27/2022 | 0.3 | Correspond with K&E and Celsius regarding third party trade agreement. |
| Colangelo, Samuel | 10/28/2022 | 0.4 | Correspond with K&E and Celsius regarding two third party trade agreement. |
| Colangelo, Samuel | 10/31/2022 | 0.3 | Calculate pre-/post-petition splits for third party vendor AP per internal A&M request. |
| Subtotal | | 48.6 | |
| <i>Grand Total</i> | | 2,170.9 | |

Exhibit E

*Celsius Network, LLC, et al.,
Summary of Expense Detail by Category
October 1, 2022 through October 31, 2022*

| <i>Expense Category</i> | <i>Sum of Expenses</i> |
|-------------------------|------------------------|
| Airfare | \$1,503.69 |
| Lodging | \$2,756.56 |
| Meals | \$292.83 |
| Miscellaneous | \$2,309.57 |
| Transportation | \$548.60 |
| Total | \$7,411.25 |

Exhibit F

***Celsius Network, LLC, et al.,
Expense Detail by Category
October 1, 2022 through October 31, 2022***

Airfare

| Professional/Service | Date | Expense | Expense Description |
|-------------------------------|-------------|-------------------|-------------------------------------|
| Campagna, Robert | 10/11/2022 | \$597.60 | Airfare: One way airfare EWR to ORD |
| Lal, Arjun | 10/11/2022 | \$370.23 | Airfare: NY - ORD - NY |
| Campagna, Robert | 10/13/2022 | \$535.86 | Airfare: One way airfare ORD to EWR |
| Expense Category Total | | \$1,503.69 | |

Lodging

| Professional/Service | Date | Expense | Expense Description |
|-------------------------------|-------------|-------------------|----------------------------|
| Campagna, Robert | 10/11/2022 | \$597.00 | Hotel: Hotel 2 nights |
| Campagna, Robert | 10/11/2022 | \$71.04 | Hotel Tax: hotel 2 nights |
| Campagna, Robert | 10/11/2022 | \$5.97 | Hotel Tax: hotel 2 nights |
| Campagna, Robert | 10/11/2022 | \$26.87 | Hotel Tax: hotel 2 nights |
| Lal, Arjun | 10/11/2022 | \$700.88 | Hotel: 2 nights |
| Campagna, Robert | 10/12/2022 | \$68.66 | Hotel Tax: hotel 2 nights |
| Campagna, Robert | 10/12/2022 | \$25.97 | Hotel Tax: hotel 2 nights |
| Campagna, Robert | 10/12/2022 | \$5.77 | Hotel Tax: hotel 2 nights |
| Campagna, Robert | 10/12/2022 | \$577.00 | Hotel: hotel 2 nights |
| Lal, Arjun | 10/12/2022 | \$677.40 | Hotel: 2 nights |
| Expense Category Total | | \$2,756.56 | |

Meals

| Professional/Service | Date | Expense | Expense Description |
|-----------------------------|-------------|----------------|--|
| Wadzita, Brent | 9/12/2022 | \$137.68 | Business Meals: Team Dinner (R. Allison, H. Bixler, J. Pogorzelski, E. Raab, and B. Wadzita) |
| Lal, Arjun | 10/11/2022 | \$14.99 | Individual Meals: Dinner in office |
| Campagna, Robert | 10/12/2022 | \$57.20 | Business Meals: Dinner out of town |
| Lal, Arjun | 10/12/2022 | \$60.00 | Business Meals: Dinner out of town |
| Lal, Arjun | 10/13/2022 | \$22.96 | Individual Meals: Dinner in office |

Exhibit F

*Celsius Network, LLC, et al.,
Expense Detail by Category
October 1, 2022 through October 31, 2022*

Meals

| Professional/Service | Date | Expense | Expense Description |
|------------------------|------|----------|---------------------|
| Expense Category Total | | \$292.83 | |

Miscellaneous

| Professional/Service | Date | Expense | Expense Description |
|------------------------|------------|------------|--|
| Allison, Roger | 10/1/2022 | \$18.70 | 08/18/2022 - 09/17/2022 Wireless Usage Charges |
| Lal, Arjun | 10/1/2022 | \$39.00 | 08/18/2022 - 09/17/2022 Wireless Usage Charges |
| Pogorzelski, Jon | 10/1/2022 | \$16.74 | 08/18/2022 - 09/17/2022 Wireless Usage Charges |
| Wadzita, Brent | 10/1/2022 | \$30.01 | 08/18/2022 - 09/17/2022 Wireless Usage Charges |
| Bixler, Holden | 10/12/2022 | \$33.44 | 09/13/2022 - 10/12/2022 Wireless Usage Charges |
| Brantley, Chase | 10/12/2022 | \$43.25 | 09/13/2022 - 10/12/2022 Wireless Usage Charges |
| Campagna, Robert | 10/12/2022 | \$36.65 | 09/13/2022 - 10/12/2022 Wireless Usage Charges |
| Ciriello, Andrew | 10/12/2022 | \$30.91 | 09/13/2022 - 10/12/2022 Wireless Usage Charges |
| Frenkel, Adam | 10/12/2022 | \$35.29 | 09/13/2022 - 10/12/2022 Wireless Usage Charges |
| Grussing, Bernice | 10/12/2022 | \$1.35 | 09/13/2022 - 10/12/2022 Wireless Usage Charges |
| Herriman, Jay | 10/12/2022 | \$4.48 | 09/13/2022 - 10/12/2022 Wireless Usage Charges |
| Kinealy, Paul | 10/12/2022 | \$70.59 | 09/13/2022 - 10/12/2022 Wireless Usage Charges |
| Lal, Arjun | 10/12/2022 | \$12.64 | Miscellaneous: Bottled water from hotel store |
| Lucas, Emmet | 10/12/2022 | \$32.97 | 09/13/2022 - 10/12/2022 Wireless Usage Charges |
| Raab, Emily | 10/12/2022 | \$35.58 | 09/13/2022 - 10/12/2022 Wireless Usage Charges |
| Zeiss, Mark | 10/12/2022 | \$0.71 | 09/13/2022 - 10/12/2022 Wireless Usage Charges |
| Campagna, Robert | 10/13/2022 | \$195.00 | Parking: Parking at EWR |
| Bixler, Holden | 10/31/2022 | \$1,672.26 | CMS Monthly Data Storage Fee. |
| Expense Category Total | | \$2,309.57 | |

Exhibit F

*Celsius Network, LLC, et al.,
Expense Detail by Category
October 1, 2022 through October 31, 2022*

Transportation

| Professional/Service | Date | Expense | Expense Description |
|-------------------------------|------------|--------------------------|--|
| Campagna, Robert | 10/11/2022 | \$25.15 | Public Transport: Taxi - hotel to dinner |
| Campagna, Robert | 10/11/2022 | \$62.31 | Public Transport: Taxi airport to hotel |
| Lal, Arjun | 10/11/2022 | \$161.19 | Taxi: Taxi from ORD - Chicago |
| Lal, Arjun | 10/11/2022 | \$65.74 | Taxi: Taxi from Home - LGA |
| Lal, Arjun | 10/11/2022 | \$19.30 | Taxi: Taxi from Dinner - Hotel |
| Lal, Arjun | 10/13/2022 | \$110.00 | Taxi: Taxi from LGA - Home |
| Lal, Arjun | 10/13/2022 | \$104.91 | Taxi: Taxi from Chicago to ORD |
| Expense Category Total | | \$548.60 | |
| <i>Grand Total</i> | | <u>\$7,411.25</u> | |